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No. 32] NEW DELHI, SATURDAY, AUGUST 8, 1970/SRAVANA 17, 1892

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

नोटिस

NOTICE

नीचे लिखे भारत के असाधारण राजपत्र 16 जुलाई, 1970 तक प्रकाशित किये गये :—

The undermentioned Gazettes of India Extraordinary were published upto the 16th July, 1970 :—

Issue No.	No. and Date	Issued by	Subject
239	S.O. 2298 dated 30th June, 1970.	Ministry of Food, Agriculture, Community Development and Co-operation.	Appointing the National Seeds Corporation as a Certification agency for the state of Rajasthan.
	एस० ओ० 2298, दिनांक 30 जून, 1970।	खाद्य, कृषि सामुदायिक विकास और सह-कारिता मंत्रालय	राष्ट्रीय बीज निगम को राजस्थान राज्य के लिये प्रमाणीकरण अभिकरण के रूप में नियुक्त करना।
240	S.O. 2299 dated 2nd July, 1970.	Ministry of Foreign Trade.	Extending the tenure of Order No. S.O. 2622/18A/IDRA/69, dated the 25th June, 1969 upto and including the 4th July, 1972.
	का० आ० 2299, दिनांक 2 जुलाई, 1970।	विदेश व्यापार मंत्रालय	आदेश सं० का० आ० 2622/18ए/आई० डी० आर० ए०/69, दिनांक 25 जून, 1969 को 4 जुलाई 1972, जिसमें यह तारीख भी शामिल है, तक प्रभावी बनाये रखना।

Issue No.	No. and Date	Issued by	Subject
241	S.O. 2361 dated 3rd July, 1970. का० आ० 2361, दिनांक 3 जुलाई, 1970 ।	Ministry of Foreign Trade विदेश व्यापार मंत्रालय	Amendment to Notification No. S.O. 1197, dated the 15th April, 1966. अधिसूचना सं० का० आ० 1197, तारीख 15 अप्रैल, 1966 में संशोधन करना ।
242	S.O. 2362, dated 3rd July, 1970. का० आ० 2362, दिनांक 3 जुलाई, 1970 ।	Ministry of Law विधि मंत्रालय	The Conduct of Elections (Second Amendment) Rules, 1970. निर्वाचनों का संचालन (द्वितीय संशोधन) नियम, 1970
243	S.O. 2363, dated 6th July, 1970. सं० नि० 2363, दिनांक 6 जुलाई, 1970 ।	Ministry of Home Affairs. गृह मंत्रालय	Declaring the duty by every person serving in Kerala for period of six months with effect from 25th July, 1970 as active duty. घोषित करना कि प्रत्येक व्यक्ति की ड्यूटी जो 25-7-70 से 24-1-1971 तक छह मास के लिये केरल में संवार्त होगा वह सक्रिय ड्यूटी होगी ।
	S.O. 2364, dated 6th July, 1970. सं० नि० 2364, दिनांक 6 जुलाई, 1970 ।	Do. तदैव	Declaring the duty by every person serving in Rajasthan for period of six months with effect from 7th July, 1970 as active duty. घोषित करना कि प्रत्येक व्यक्ति की ड्यूटी जो 7-7-1970 से 6-1-1971 तक छह मास के लिये राजस्थान में संवार्त होगा वह सक्रिय ड्यूटी होगी ।
	S.O. 2365, dated 6th July 1970. सं० नि० 2365, दिनांक 6 जुलाई, 1970 ।	Do. तदैव	Declaring the duty by every person serving in Bihar for period of six months with effect from 17th July, 1970 as active duty. घोषित करना कि प्रत्येक व्यक्ति की ड्यूटी जो 17-7-1970 से 16-1-1971 तक छह मास के लिये बिहार में संवार्त होगा वह सक्रिय ड्यूटी होगी ।
	S.O. 2366, dated 6th July, 1970.	Do.	Declaring the duty by every person serving in West Bengal for period of six months with effect from 8th July, 1970 as active duty.

Issue No.	No. and Date	Issued by	Subject
	सं० नि० 2366, दिनांक 6 जुलाई, 1970।	गृह मंत्रालय	घोषित करना कि प्रत्येक व्यक्ति की इयूटी जो 8-7-1970 से 7-1-1971 तक छह मास के लिये पश्चिमी बंगाल में संवारत होगा वह सक्रिय इयूटी होगी।
	S.O. 2367, dated 6th July, 1970.	Ministry of Home Affairs	Declaring the duty by every person serving in Haryana for period of six months with effect from 8th July, 1970 as active duty.
	सं० नि० 2267, दिनांक 6 जुलाई, 1970।	तदैव	घोषित करना कि प्रत्येक व्यक्ति की इयूटी जो 8-7-1970 से 7-1-1971 तक छह मास के लिये हरियाणा में संवारत होगा वह सक्रिय इयूटी होगी।
	S.O. 2368, dated 6th July, 1970.	Do.	Declaring the duty by every person serving in Delhi for period of six months with effect from 23rd July, 1970 as active duty.
	का० आ० 2368, दिनांक 6 जुलाई, 1970।	तदैव	घोषित करना कि प्रत्येक व्यक्ति की इयूटी जो 23-7-1970 से 22-1-1971 तक छह मास के लिये दिल्ली के संवारत होगा वह सक्रिय इयूटी होगी।
244	S.O. 2369, dated 7th July, 1970.	Ministry of Foreign Trade.	Further amendments to notification No. S.R.O. 1479, dated 25th July, 1953.
	का० आ० 2369, तारीख 7 जुलाई, 1970।	विदेश व्यापार मंत्रालय	अधिसूचना सं० का० नि० आ० 14794 तारीख 25 जुलाई, 1953 में और आगे संशोधन करना।
245	S.O. 2370, dated 7th July, 1970.	Ministry of Information and Broadcasting.	Approval of the films specified in the Schedule therein.
	एस० ओ० 2370, तारीख 7 जुलाई, 1970।	सूचना और प्रसारण मंत्रालय	अनुसूची में दी गई फिल्मों को स्वीकृत करना।
	S.O. 2371, dated 7th July, 1970.	Do.	Approval of the film as specified in the schedule therein.
	एस० ओ० 2371, तारीख 7 जुलाई, 1970।	तदैव	अनुसूची में दी गई फिल्म को स्वीकृत करना।

Issue No.	No. and Date	Issued by	Subject
	S.O. 2372, dated 7th July, 1970.	Ministry of Information and Broadcasting.	Approval of the film as specified in the Schedule therein.
	का० आ० 2372, दिनांक 7 जुलाई, 1970	सूचना और प्रसारण मंत्रालय	अनुसूची में दी गई फिल्म को स्वीकृत करना।
246	S.O. 2373, dated 10th July, 1970.	Ministry of Foreign Trade.	Appointing Shri D. Dev Raj Urs, M.L.A. Bangalore to be the Chairman of the Central Silk Board.
	का० आ० 2373, दिनांक 10 जुलाई, 1970	विदेशी व्यापार मंत्रालय	श्री डी० देव राज उर्स, विधायक, बंगलौर को केन्द्रीय रेशम बोर्ड का अध्यक्ष नियुक्त करना।
247	S.O. 2374/15/IDRA/70, dated 10th July, 1970.	Ministry of Industrial Development, Internal Trade and Company Affairs.	Appointing a body of persons for making complete investigation in the fall of production in respect of Cotton textiles manufactured by M/s. Prabha Mills Ltd., Viramgam (Gujarat).
	का० आ० 2374/15/आई० डी० आर० ए०/70, तारीख 10 जुलाई, 1970	औद्योगिक विकास, आन्तरिक व्यापार तथा समवाय कार्य मंत्रालय	मैसर्स प्रभा मिल्स लि० विरामगाम (गुजरात) नामक, औद्योगिक उपक्रम में निर्मित सूती वस्त्रों के उत्पादन में की कमी के कारणों की जांच के लिए एक निकाय की नियुक्ति।
248	S.O. 2375, dated 11th July, 1970.	Ministry of Home Affairs.	Appointing a Commission of Inquiry consisting of Shri G.D. Khosla, Retired Chief Justice of the Punjab High Court, as sole member to inquire the cause of death of Shri Netaji Subhas Chandra Bose.
	का० आ० 2375, तारीख 11 जुलाई, 1970	गृह मंत्रालय	नेताजी सुभाष चन्द्र बोस की मृत्यु की जांच के लिये पंजाब उच्च न्यायालय के सेवा निवृत्त मुख्य न्यायाधीश श्री गोपाल दास खोसला का एकमात्र सदस्य के रूप में जांच आयोग का गठन।
249	S.O. 2376, dated 14th July, 1970.	Ministry of Foreign Trade.	Extending the tenure of Order No. S.O. 1196, dated the 13th April, 1966 upto the 15th September, 1970.
	का० आ० 2376, तारीख 14 जुलाई, 1970	विदेश व्यापार मंत्रालय	आदेश सं० का० आ० 1196, दिनांक 13 अप्रैल, 1966 को 15 सितम्बर 1970 तक प्रभावी बनाये रखना।

Issue No.	No. and Date	Issued by	Subject
250	S.O. 2377, dated 14th July, 1970.	Ministry of Foreign Trade	Extending the tenure of order No. S.O. 1625, dated 18th July, 1959 for a further period of two years from the 18th July, 1970.
का० आ० 2377, तारीख 14 जुलाई, 1970।	विदेशी व्यापार मंत्रालय	का० आ० 1625, दिनांक 18 जुलाई 1959 के आदेश की अवधि 18 जुलाई, 1970 से दो वर्ष के लिये बढ़ाना।	
251	S.O. 2439, dated 15th July, 1970.	Do.	Authorising H.S. Ramani to take over the management of the Mahalaxmi Mills Company Ltd., Beawar.
का० आ० 2439, दिनांक 15 जुलाई, 1970।	तदर्थ	श्री एच० एस० रमानी को महालक्ष्मी मिल्स व्यापार का प्रबन्ध लेने के लिए प्राधिकृत करना।	
252	S.O. 2440, dated 16th July, 1970.	Ministry of Information and Broadcasting.	Approval of the films as specified in the Schedule therein.
एम० आ० 2440, दिनांक 16 जुलाई, 1970।	सूचना और प्रसारण मंत्रालय।	अनुसूची में दी गई फिल्मों को स्वीकृत करना।	
253	S.O. 2441 dated 16th July, 1970.	Do.	Approval of the film as specified in the Schedule therein.
एम० आ० 2441, दिनांक 16 जुलाई, 1970।	तदर्थ	अनुसूची में दी गई फिल्म को स्वीकृत करना।	

ऊपर लिखे अनाधारग राजपत्रों की प्रतियां प्रकाशन प्रबन्धक, सिविल लाइन्स, दिल्ली के नाम मांगपत्र भेजने पर भेज दी जाएंगी। मांगपत्र प्रबन्धक के पास इन राजपत्रों के जारी होने की तारीख से 10 दिन के भीतर पहुंच जाने चाहिए।

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

भाग II—खण्ड 3—उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार के मंत्रालयों और (संघ क्षेत्र प्रशासन को छोड़कर) केन्द्रीय प्राधिकरणों द्वारा जारी किये गये विधिक आदेश और अधिसूचनाएं ।

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories).

ELECTION COMMISSION OF INDIA

ORDERS

New Delhi, the 6th July 1970

SoO. 2609.—Whereas the Election Commission is satisfied that Shri Narainu Ram, R/O Village and Post Office, Rampur, Via, Tutu, District Simla, Himachal Pradesh, a contesting candidate for election to the Himachal Pradesh Legislative Assembly from 13-Kandaghat Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notice has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;

3. Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Narainu Ram, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. HP-LA/13/67(1).]

भारत निर्वाचन आयोग

आदेश

नई दिल्ली, 6 जुलाई, 1970

एस० ओ० 2609—यतः निर्वाचन आयोग का समाधान हो गया है कि हिमाचल प्रदेश विधान सभा के निर्वाचन के लिए 13-कण्डाघाट निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री नरैनु राम, निवासी ग्राम व पो० आ० रामपुर, बाया टूटू, जिला शिमला, हिमाचल प्रदेश, लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित निर्वाचन व्ययों का लखा दाखिल करने में असफल रहे है;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान होगया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री नरैनु राम को संसद् के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[सं० हि० प्र०-वि०स०/13/67(1)]

New Delhi, the 18th July 1970

S.O. 2610.—Whereas the Election Commission is satisfied that Shri Padam Dev, S/O Shri Malla Ram, Village & P.O. Dhalwari Via Bharwain, Tahsil Una, District Kangra, Himachal Pradesh a contesting candidate for election to the Himachal Pradesh Legislative Assembly from 28 Amb Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notice has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;

3. Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Padam Dev, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. HP-LA/28/67.]

By Order,
ROSHAN LAL, Secy.

नई दिल्ली, 18 जुलाई, 1970

एस० ओ० 2610.—यतः, निर्वाचन आयोग का समाधान हो गया है कि हिमाचल प्रदेश विधान सभा के निर्वाचन के लिए 28, अम्बर निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री पदम देव, सुपुत्र श्री मल्ला राम, ग्राम व पो० आ० धलवाड़ी, बाया भरवाई, तहसील ऊना, जिला कांगड़ा, हिमाचल प्रदेश, लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित निर्वाचन व्ययों का लेखा दाखिल करने में असफल रहे हैं ;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है ;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री पदम देव को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निर्वाह घोषित करता है ।

[मं० हि० प्र०--वि०स०/28/67]

आदेश से,

रोशन लाल सचिव ।

New Delhi, the 13th July 1970

S.O. 2611.—Whereas the Election Commission is satisfied that Shri Kali Pada Das, Village Gundut, P.O. Perua, District Midnapore (West Bengal), a contesting candidate for the mid-term election held in February, 1969, to the West Bengal Legislative Assembly from 204-Pingla constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notices, has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Kali Pada Das to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. WB-LA/204/69 (31).]

नई दिल्ली, 13 जुलाई, 1970

एस० ओ० 2611—यतः निर्वाचन आयोग का समाधान हो गया है कि पश्चिमी बंगाल विधान सभा के लिए फरवरी, 1969 में हुए मध्यावधि निर्वाचन के लिए 204-पिंगला निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री कालीपद दास, ग्राम गुनडट, पो० पेरुआ, जिला मिदनापुर (पश्चिमी बंगाल) लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का लेखा दाखिल करने में असफल रहे हैं ;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है ;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्द्वारा उक्त श्री कालीपद दास को संसद् के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आवेदन की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[सं० प० व०-वि० सं०/204/69 (31)]

S.O. 2612.—Whereas the Election Commission is satisfied that Shri Bansda Bangim, Village Sankuli, P.O. Laudaha, District Midnapore, West Bengal, a contesting candidate for the mid-term election held in February, 1969, to the West Bengal Legislative Assembly from 215-Keshiary constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notices, has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Hansda Bangim to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. WB-LA/215/69 (32).]

एस० ओ० 2612.—यतः निर्वाचन आयोग का समाधान हो गया है कि पश्चिमी बंगाल विधान सभा के लिए फरवरी, 1969 में हुए मध्यावधि निर्वाचन के लिए 215-केशियारी निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री हंसदा बंकिम, ग्राम संकुली, पो० लोदाहा, जिला मिदनापुर पश्चिमी बंगाल, लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का लेखा दाखिल करने में असफल रहे हैं ;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है ;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री हत्सदा बंकिम को संसद् के दोनों सदनों में से किसी भी सदन के या किसी राज्य को विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[सं०-प० बं०-वि० सं०/215/69(32)]

New Delhi, the 15th July 1970

S.O. 2613.—Whereas the Election Commission is satisfied that Shri Kirtibash Chakraborty, Village Kola, P.O. Mogra, District Hooghly (West Bengal) a contesting candidate for the mid-term election held in February, 1969, to the West Bengal Legislative Assembly from 176-Polba Constituency, has failed to lodge an account of his election expenses in the manner as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notices, has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Kirtibash Chakraborty, to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. WB-LA/176/69(33).]

नई दिल्ली, 15 जुलाई, 1970

एस० ओ० 2613. यतः निर्वाचन आयोग का समाधान हो गया है कि पश्चिमी बंगाल विधान सभा के लिए फरवरी, 1969 में हुए मध्यावधि निर्वाचन के लिए 176-पोलबा निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री कीर्तीबास चक्रवर्ती, ग्राम-कोला, पो०-मोगरा, जिला-हुगली (पश्चिमी बंगाल) लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का लेखा दाखिल करने में असफल रहे हैं ;

और, यतः, उक्त उम्मीदवार ने, उगे सम्पत्ति सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है ; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है ;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री कीर्तीबास चक्रवर्ती को संसद् के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[सं०-प० बं०-वि० सं०/176/69(33)]

S.O. 2614.—Whereas the Election Commission is satisfied that Shri Arabinda Roy of Village Paschim Khalna, P.O. Khalna, Howrah (West Bengal) a contesting candidate for the mid-term election held in February, 1969, to the West Bengal Legislative Assembly from 164-Kaayanpur Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notices, has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Arabinda Roy to be disqualified for being chosen as, and for being, a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. WB-LA/164/69(34).]

एस० ओ० 2614. यतः निर्वाचन आयोग का समाधान हो गया है कि पश्चिमी बंगाल विधानसभा के लिए फरवरी 1969 में हुए मध्यावधि निर्वाचन के लिए 164-कल्यानपुर निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री अरविन्द राय, ग्राम—पश्चिम खनना, पो० खनना, हावड़ा (पश्चिमी बंगाल) लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का कोई लेखा दाखिल करने में असफल रहे हैं ;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है ; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है ;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री अरविन्द राय को संसद् के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[स०-प०ब०-वि०स०/164/69(34)]

New Delhi, the 18th July 1970

S.O. 2615.—Whereas the Election Commission is satisfied that Shri Samarendra Ray Chaudhury, Village Simlagarh, P.O. Simlagarh, District Hoogly (West Bengal) a contesting candidate for the mid-term election held in February, 1969, to the West Bengal Legislative Assembly from 178-Pandua Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

And whereas the said candidate, even after due notices, has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for the failure;

Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Samarendra Roy Chaudhury to be disqualified for being chosen as, and for being, member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. WB-LA/178/69(37).]

By Order,

V. NAGASUBRAMANIAN, Secy.

नई दिल्ली, 18 जुलाई, 1970

एस०ओ० 2615. यतः निर्वाचन आयोग का समाधान हो गया है कि पश्चिमी बंगाल विधान सभा के लिए फरवरी 1969 में हुए मध्यावधि निर्वाचन के लिए 178-पन्डुआ निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री समरेन्द्र राय चौधरी, ग्राम सिमलागढ़, पो० सिमलागढ़, जिला हुगली (पश्चिमी बंगाल) लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का लेखा दाखिल करने में असफल रहे हैं ;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है, तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्याय चित्य नहीं है ;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री समरेंद्र राय चौधरी को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करना है।

[सं० प०ब्र०-वि०स०/178/69(37)]

आदेश से,
वी० नागसुब्रमण्यन,
सचिव।

New Delhi, the 15th July 1970

S.O. 2616.—Whereas the Election Commission is satisfied that Shri Shanker, S/o Shri Ram Autar, R/o Village Basila, P.O. Chandauli, District Varanasi, Uttar Pradesh, a contesting candidate for election to the Uttar Pradesh Legislative Assembly from 245-Moghalsara Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notices has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failures;

3. Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Shanker, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. UP-LA/245/69-(55).]

नई दिल्ली, 15 जुलाई, 1970

एस०ओ० 2616—यतः निर्वाचन आयोग का समाधान हो गया है कि उत्तर प्रदेश विधान सभा के लिए निर्वाचन के लिए 245-मुगल सराय सभा निर्वाचन-क्षेत्र में चुनाव लड़ने वाले उम्मीदवार श्री शंकर सुपुत्र श्री राम औतार, निवासी गांव बसिला, डा० चन्दौली, जिला वाराणसी, उत्तर प्रदेश;

लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का कोई भी लेखा दाखिल करने में असफल रहे हैं;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री शंकर को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है।

[सं० उ०प्र०/वि०स०/245/69(55)]

New Delhi, the 18th July 1970

S.O. 2617.—Whereas the Election Commission is satisfied that Shrimati Chachi Shanti Shiromani W/o Shri Badri Prasad 33/240-Meston Road, Kanpur City, Uttar Pradesh, a contesting candidate for election to the Uttar Pradesh Legislative

Assembly from 290-Khajura Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notice has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;

3. Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shrimati Chachi Shanti Shiromani, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. UP-LA/290/39(56).]

नई दिल्ली, 18 जुलाई, 1970

एस०ओ० 2617—यतः निर्वाचन आयोग का समाधान हो गया है कि उत्तर प्रदेश विधान सभा के लिए निर्वाचन के लिए 290-खजुरा सभा निर्वाचन-क्षेत्र से चुनाव लड़ने वाली उम्मीदवार श्रीमती चच्ची शान्ति शिरोमणि पत्नी श्री बद्री प्रसाद, 33/240, मेस्टन रोड, कानपुर शहर (उत्तर प्रदेश), लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का लेखा दाखिल करने में असफल रही है;

और, यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्रीमती चच्ची शान्ति शिरोमणि को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् की सदस्यता चुने जाने और होने के लिए, इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है।

[स०-उ०प्र०-वि०स०/290/69(56)]

New Delhi, the 20th July 1970

S.O. 2618.—Whereas the Election Commission is satisfied that Shri Dudh Nath Singh, S/o Shri Khoob Narain Singh, R/o Village Khataura, Post Office Khataura, District Varanasi, Uttar Pradesh, a contesting candidate for mid-term general election to the Uttar Pradesh Legislative Assembly from 251-Kolaslah Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notices has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;

3. Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Dudh Nath Singh, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. UP-LA/251/69(64)]

नई दिल्ली, 20 जुलाई, 1970

एस० ओ० 2618.—यतः निर्वाचन आयोग का समाधान हो गया है कि उत्तर प्रदेश विधान सभा के लिए मध्यावधि निर्वाचन के लिए 251-कोलामला सभा निर्वाचन-क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री दूधनाथ

सिंह सुपुत्र श्री खूबनारायण सिंह निवासी गांव खटौरा डा० खटौरा, जिला वाराणसी, उत्तर प्रदेश लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का कोई भी लेखा दाखिल करने में असफल रहे हैं;

और यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है, तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है,

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री दूधनाथ सिंह को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहि घोषित करता है ।

[सं० उ०प्र०-वि० सं०/25/1/69(64)]

New Delhi, the 20th July 1970

S.O. 2619.—Whereas the Election Commission is satisfied that Shri Hor: S/o. Shri Mansraj, R/o. village Chak Chamran, Post Office Anei, District Varanasi, Uttar Pradesh, a contesting candidate for mid-term general election to the Uttar Pradesh Legislative Assembly from 251-Kolasah Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notices has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;

3. Now therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Hori, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. UP-LA/251/69(65).]

नई दिल्ली, 20 जुलाई 1970

एस० प्रो० 2619 यतः निर्वाचन आयोग का समाधान हो गया है कि उत्तर प्रदेश विधान सभा के लिए मध्यावधि निर्वाचन के लिए 251 कोलामला सभा निर्वाचन क्षेत्र में चुनाव लड़ने वाले उम्मीदवार श्री होरी सुपुत्र श्री हंमराज निवासी गांव चकचमरान, डा० अनेई, जिला वाराणसी उत्तर प्रदेश, लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित अपने निर्वाचन व्ययों का कोई भी लेखा दाखिल करने में असफल रहे हैं;

और यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है;

अतः, अब, उक्त अधिनियम की धारा 10-क के अनुसरण में निर्वाचन आयोग एतद्वारा उक्त श्री होरी को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[सं० उ०प्र०/वि०सं०/25/1/69(65)].

New Delhi, the 21st July, 1970

S.O. 2620—Whereas the Election Commission is satisfied that Shri Ram Pat, S/o Shri Raghu, R/o Village Sarwanipur, P.O. Baluagajapur (Anel), District Varanasi, Uttar Pradesh, a contesting candidate for mid-term general election to

the Uttar Pradesh Legislative Assembly from 254-Bhadohi (SC) Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;

2. And whereas, the said candidate even after due notices has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;

3. Now, therefore, in pursuance of section 10A of the said Act, the Election Commission hereby declares the said Shri Ram Pat, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. UP-LA/254/69(66).]

By Order,

A. N. SEN, Secy.

नई दिल्ली, 21 जलाई, 1970

एस०ओ० 2620.—यतः निर्वाचन आयोग का समाधान हो गया है कि उत्तर प्रदेश विधान सभा मध्यावधि निर्वाचन के लिए भदोही (अ०जा०) निर्वाचन क्षेत्र से चुनाव लड़ने वाले उम्मीदवार श्री रामपत सुपुत्र श्री रघु, ग्राम सरवानीपुर पो० बलुआ गवापुर (अनेई) जिला वाराणसी (उत्तर प्रदेश) लोक प्रतिनिधित्व अधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा अपेक्षित निर्वाचन व्ययों का कोई भी लेखा दाखिल करने में असफल रहे है;

और यतः, उक्त उम्मीदवार ने, उसे सम्यक सूचना दिए जाने पर भी अपनी इस असफलता के लिए कोई कारण अथवा स्पष्टीकरण नहीं दिया है; तथा निर्वाचन आयोग का यह समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोचित्य नहीं है;

अतः, अब, उक्त अधिनियम की धारा 10—क के अनुसरण में निर्वाचन आयोग एतद्द्वारा उक्त श्री रामपत को संसद के दोनों सदनों में से किसी भी सदन के या किसी राज्य की विधान सभा अथवा विधान परिषद् के सदस्य चुने जाने और होने के लिए इस आदेश की तारीख से तीन वर्ष की कालावधि के लिए निरहित घोषित करता है ।

[सं० उ० प्र०-वि०स०/254/69(66)]

ए० एन० सेन,

सचिव, भारत निर्वाचन आयोग ।

MINISTRY OF HOME AFFAIRS

New Delhi, the 23rd July 1970

S O. 2621.—In exercise of the powers conferred by clause (1) of article 258 of the Constitution and of all other powers enabling him in this behalf, the President, with the consent of the Government of Meghalaya, hereby entrusts to that Government, the functions of the Central Government (i) under section 5 of the Passport (Entry into India) Act, 1920 (34 of 1920); (ii) under rules 2 and 4 of the Passport (Entry into India) Rules, 1950; (iii) under rule 3 of the Registration of Foreigners Rules, 1939; (iv) in making orders of the nature specified in clauses (a), (b), (c), (cc), (d), (e) and (f) of sub-section (2) of section 3 of the Foreigners Act, 1946 (31 of 1946); and (v) under the Foreigners Order, 1948, subject to the following conditions, namely:—

- (a) that in the exercise of such functions the said Government shall comply with such general or special directions as the Central Government may from time to time issue; and

- (b) that notwithstanding this entrustment, the Central Government may itself exercise any of the said functions should it deem fit to do so in any case.

[No. 11013/5/70-(I)-F.I.]

S.O. 2622.—In exercise of the powers conferred by clause (1) of article 253 of the Constitution and of all other powers enabling him in this behalf, the President, with the consent of the Government of Meghalaya, hereby entrusts to that Government, the functions of the Central Government (i) for obtaining an indemnity bond in respect of a foreigner entering India; (ii) for taking any action under the terms and conditions of the bond; and (iii) for incurring any expenditure on the foreigner and his family during their residence in India and on their repatriation out of India, subject to the following conditions, namely:—

- (a) that in the exercise of such functions the said Government shall comply with such general or special directions as the Central Government may from time to time issue; and
- (b) that notwithstanding this entrustment, the Central Government may itself exercise the said functions should it deem fit to do so in any case.

[No. 11013/5/70-(II)-F.I.]

J. C. AGARWAL, Jt. Secy.

New Delhi, the 29th July 1970

S.O. 2623.—In exercise of the powers conferred by sub-section (1) of section 492 of the Code of Criminal Procedure, 1898 (5 of 1898), the Central Government hereby appoints Shri P. P. Khambatia, Advocate, Bombay, as a Public Prosecutor for conducting the prosecution of the accused, in the case RC. 11/E/68-Bombay in the original, appellate and revisional courts.

[No. 225/9/70-A.V.D-II.]

B. C. VANJANI, Under Secy.

गृह मंत्रालय

नई दिल्ली, 29 जुलाई, 1970

क्र० प्र०. 2623—दण्ड प्रक्रिया संहिता, 1898 (1898 का 5) की धारा 492 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार, श्री पी० सी० खम्बट्टा, अधिवक्ता बम्बई को मूल, अपीलों और पुनरीक्षण न्यायालयों में, आर० सी० 11 ई/68 बम्बई के मामलों में, अधिवक्ता पद पर अभियोजन चलाने के लिए लोक अभियोजक के रूप में नियुक्त करती है।

[सं० 225/9/70 ए० बी० डी०

बी० सी० वंजानी, अवसर सचिव ।

MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 16th July 1970

S.O. 2624.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 149 of the Constitution, and of all other powers enabling him in this behalf, the President, after consultation with the Comptroller and Auditor General of India in respect of persons employed in the Indian Audit and Accounts Department, hereby makes the following rules further to amend the General Provident Fund (Central Services) Rules, 1960, namely:—

1. (1) These rules may be called the General Provident Fund (Central Services) Third Amendment Rules, 1970.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 12 of the General Provident Fund (Central Services) Rules, 1960.

(i) in sub-rule (1), for clause (c) including the two provisos thereto, the following clause shall be substituted, namely:—

“(c) to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connection with marriages, funerals or other ceremonies”;

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) The President may, in special circumstances, sanction the payment to any subscriber of an advance if he is satisfied that the subscriber concerned requires the advance for reasons other than those mentioned in sub-rule (1).”

[No. F. 37(2)-EV/70-GPF.]

New Delhi, the 17th July 1970

S.O. 2625.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, and of all other powers enabling him in this behalf, the President after consultation with the Comptroller and Auditor General of India in respect of persons employed in the Indian Audit and Accounts Department, hereby makes the following rules further to amend the Contributory Provident Fund Rules (India), 1962, namely:—

1. (1) These rules may be called the Contributory Provident Fund (India) Third Amendment Rules, 1970.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 13 of the Contributory Provident Fund Rules (India), 1962,—

(a) in sub-rule (1), for clause (c) including the two provisos thereto, the following clause shall be substituted, namely:—

“(c) to pay obligatory expenses on a scale appropriate to the subscriber's status which by customary usage the subscriber has to incur in connection with marriages, funerals or other ceremonies”;

(b) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) The President may, in special circumstances, sanction the payment to any subscriber of an advance if he is satisfied that the subscriber concerned requires the advance for reasons other than those mentioned in sub-rule (1).”

[No. F. 37(2)-E.V/70-CPF.]

R. P. SAKSENA, Under Secy.

(Department of Revenue and Insurance)

STAMPS

New Delhi, the 8th August 1970

S.O. 2626.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the duty with which the bonds to the face value of fifty lakhs of rupees, to be issued by the Jammu and Kashmir State Financial Corporation, are chargeable under the said Act.

[No. 12/70-Stamp/F.No.1/23/70-Cus.VII.]

P. K. KAPOOR, Under Secy.

वित्त मंत्रालय

(रा.स्व. और बीमा विभाग)

स्टाम्प

नई दिल्ली, 8 अगस्त, 1970

एस० नो० 2626.—भारतीय स्टाम्प अधिनियम, 1899 (1899 का 2) की धारा 9 की उपधारा (1) के खण्ड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा उस शुल्क की छूट देती है जिसने जम्मू और कश्मीर राज्य वित्तीय निगम द्वारा पुरोधृत किए जाने वाले पचास लाख रुपए तक के अंकित मूल्य के बन्धपत्र, उक्त अधिनियम के अधीन प्रसार्य हैं।

[संख्या 12/70-स्टाम्प।फा० सं० 1/23/70-सीमाशुल्क-VII.]

पी० के० कपूर, अवर सचिव।

(Department of Economic Affairs)
(office of the Controller of Capital Issues)

New Delhi, the 17th July 1970

S.O. 2627.—In exercise of the powers conferred by sub-section (i) of Section 6 of the Capital Issues (Control) Act, 1947 (29 of 1947), the Central Government hereby exempts the Industrial Credit and Investment Corporation of India, from the provisions of Sections 3 and 5 of the said Act, in respect of Bonds of the value not exceeding the equivalent of \$40 million (forty million dollars) to be executed and delivered by the said Corporation to the International Bank for Reconstruction and Development, in terms of the Loan Agreement, dated the 3rd June, 1970, entered into between the said two parties.

[No. R.285-CCI/70.]

RAJ K. NIGAM,
Additional Controller of Capital Issues.

(आर्थिक कार्य विभाग)

(पूँजी पुरोधातियां नियंत्रक का कार्यालय)

नई दिल्ली, 17 जुलाई, 1970

एस०ओ० 2627.—पूँजी पुरोधातियां (नियंत्रण) अधिनियम, 1947 (1947 का 29) की धारा 6 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार इंडस्ट्रियल क्रेडिट एण्ड इन्वेस्टमेंट कारपोरेशन आफ इण्डिया द्वारा अन्तर्राष्ट्रीय पुनर्निर्माण और विकास बैंक को निष्पादित और परिदत्त किए जाने वाली 4 करोड़ डालर (चार करोड़ डालर) के समतुल्य से अमशिक मूल्य के बन्धन्यों की बाबत उक्त कारपोरेशन को श्रृण करार तारीख 3 जून, 1970, जो उक्त दो पक्षकारों के बीच हुआ था, के अनुसार उक्त अधिनियम की धारा 3 और 5 के उपबन्धों से एतद्द्वारा छूट देती है।

[सं० आर० 285-सी० सी आई/ 0.]

राज के० निगम,
अतिरिक्त पूँजी पुरोधातियां नियंत्रक।

(Department of Economic Affairs)
(Office of the Treasurer of Charitable Endowments for India)

New Delhi, the 15th June 1970

S.O. 2623.—The following list of properties and of securities as on the 31st March, 1970 and abstract of accounts of interest for the year 1969-70 in respect of Charitable Endowments (Central) held by the Treasurer of Charitable Endowments for India or his agents under the Charitable Endowments Act, 1890 (6 of 1890) are published for general information.

PART I—LIST OF PROPERTIES, OTHER THAN SECURITIES

Serial No.	Particulars of Vesting Order		Name of endowment	Administrators of Property	Property held			Remarks
	No.	Date			Description	Value	Annual income, if known	
1	2	3	4	5	6	7	8	9
INDIA								
1	Ministry of Rehabilitation Notification No. RHC/11(5)/52 as amended by the Ministry of Works, Housing and Supply (Dep'tt. of W&H) Notification No. 3/163/64-L and the Ministry of Education & Youth Services Notification No.F. 18-17/63-U.L	5th September, 1952. 17th February, 1968 12th March, 1970	The Deshbandhu College (Delhi) Fund.	Board of Administration consisting of the following members, namely :— (a) Two officers of the Govt. of India nominated by the Ministry of Education and Youth Services; (b) an officer of the Govt. of India nominated by the Ministry of Finance; (c) two officers of the Govt. of India nominated by the Ministry of Rehabilitation; (d) five other members preferably non-officials nominated by the Government of India; (e) principal of the Deshbandhu College, Kalkaji;	All that piece or parcel of land along with all buildings and structures standing thereon, situated at Kalkaji, Delhi, (Block F, Kalkaji) containing by admeasurement 17.47 acres or thereabouts and bounded :— On North 75' wide road from West to East for 545'-6" of the boundary line, 39' Approach Head from North to South covering 180' & then turning along the boundary line towards East covering the remainder 328'. On East Govt. land at present vacant. On South 80' wide road. On West 44' wide road with a block of houses (known as 'F' Block) and open land across the Road.	Not known.	Not known.	

(f) two representatives of the teaching staff of the Deshbandhu College, Kalkaji chosen in accordance with the rules of the University of Delhi, for the time being in force; and

(g) two members nominated by the University of Delhi.

2 Ministry of Health Notification No. F. 4-3(2)/53-MI as amended by the Ministry of Health Notification No. F.4-2/61 MII(ME).	12-6-1953 27-11-1963	The Lady Hardinge Hospital for Women and Children, Delhi, Fund.	Board of Administration, Lady Hardinge Medical College and Hospital.	Land and buildings of the Lady Hardinge Medical College and Hospital, Delhi together with all fixtures, furniture, equipment, etc. The area of the Lady Hardinge Medical College and Hospital Delhi—49.82 acres. Location—Punchkuin Road. Boundaries : North—Punchkuin Road. South—Lady Hardinge Road. East—Connaught Circus. West—Baird Road. Survey No CE 2370	Rs.63,50,537.00	Not known.
				L.D.O. No. 94 Terms—Leased to the institution by the Land and Development Officer, Delhi on a nominal rental of Re. 1/- per annum. Number of buildings, including Mosque, Church, etc., 71 in all Approximate cost of buildings assessed by the Land and Development Officer, Delhi, Rs.63,50,537/-.		

1	2	3	4	5	6	7	8	9
3	Ministry of Health Notification No. F. 14-26/61-Instr.	31-8-1962	Pasteur Institute of India.	Members of the Association of the Pasteur Institute of India.	1. Anti-Rabies Research Centre building, Kasauli. 2. Lady Linlithgo Sanatorium building, Kasauli. 3. Shelton Lodge, Kasauli.	Not known.	Not known.	
MAHARASHTRA								
1	G.I.H.D. Education No. 433.	27th May, 1909.	The Indian Institute of Science.	The Collector of Bombay, Shri Narayan Dattatraya Sirur and Shri Naval H. Tata.	"Victoria Buildings"—All that piece of freehold, situated in the Fort on the eastern side of Parsi Bazar Street, at or near the Elphinstone Circle with the messuage, tenements, buildings thereon known as "Victoria Buildings" containing by admeasurement, 482-3/4 sq. yards or thereabouts.	Do.	Do.	
2 & 3	Do.	Do.	Do.	Do.	"Albion Place and Alexandra Terrace"—All that piece of land, situated at Byculla on the eastern side of Parel Road with the messuage, tenements and buildings thereon, with their out-houses and stables known as "Albion Place and Alexandra Terrace" containing by admeasurement 11,104 sq. yards or thereabouts.	Do.	Do.	
4 & 5	Do.	Do.	Do.	Do.	"Reay House" and "Sand- hurst House"—All that piece or parcel of leasehold land situated on the Apollo	Do.	Do.	

					Reclamation, in the Island of Bombay, containing by admeasurement 2,004 $\frac{8}{9}$ square yards, with the two buildings thereon, known as "Reay House" and "Sandhurst House".		
6 & 7	Do.	Do.	Do.	Do.	"Rosevelt or Ezra House"—All that piece or parcel of leasehold land, situated on the Apollo Reclamation, containing by admeasurement 533 square yards and $\frac{3}{9}$ of another square yard, with the buildings thereon, known as the "Rosevelt House or Ezra House" and secondly all that piece of leasehold land also situated on the Apollo Reclamation, in the Island of Bombay, containing by admeasurement 573 square yards and $\frac{3}{5}$ of another square yard.	Do.	Do.
8 & 9	Do.	Do.	Do.	Do.	"Sargent House" and "Jenkins House"—All that piece or parcel of land situated on the Apollo Reclamation in the Island of Bombay, containing by admeasurement 3487 $\frac{2}{9}$ square yards with the buildings thereon known as "Sargent House" and "Jenkins House."	Do.	Do.
10	G.L.H.D. Education No. 433	27th May, 1909	The Indian Institute of Science.	The Collector of Bombay, Shri Narayan Dattatraya Sirur and Shri Naval H. Tata.	"New Shamji Buildings, now known as Station Terraces, Sleater Road"—All that piece of land of Foras tenure admeasuring 2,290 square yards or thereabouts with	Not known	Not known

1	2	3	4	5	6	7	8	9
					the several messuages, tenements or dwelling houses, known as "New Shamji Buildings Extension" now known as the "Station Terraces" situated on the South side of the Sleater Road, Bombay.			
11	Do.	Do.	Do.	Do.	"Candy House"—All that piece of leasehold land, situated on the Apollo Reclamation in the Island of Bombay, containing by admeasurement 529 $\frac{6}{9}$ square yards known as "Candy House".	Do.	Do.	
12 & 13	Do.	Do.	Do.	Do.	"Land near Albion Place and Alexandra Terrace"—All that piece of land containing by admeasurement 8,570 square yards or thereabouts registered by the Collector of Bombay with other land situated at Byculla on the eastern side of Parel Road in the City of Bombay, together with messuages, tenements and dwelling houses standing thereon known as "Land near Albion Place and Alexandra Terrace."	Do.	Do.	107 $\frac{8}{9}$ sq. yards, acquired by the Land Acquisition Officer for the City of Bombay.
14	Do.	Do.	Do.	Do.	"Land at Parel Tank Road" Firstly—All that piece of land admeasuring 67,057 square yards or there abouts whereof 7,021 square yards is Government Toka land and 2,189 sq. yards is recently assessed Government Land	Do.	Do.	Out of 74,686 square yards 15,575 $\frac{80}{100}$ square yds acquired by Government under Land Acquisition.

and remaining is Inam land situated at Parel on the public road leading to Parel Government tank, known as "Land at Parel Tank Road" (Wageshri Hill).

Secondly—All that piece of vacant Inam land admeasuring 6,005 square yards or thereabouts situated at Parel.

Thirdly—All that piece of vacant land of the Government Toka tenure containing by admeasurement 1,058 square yards or thereabouts situated at and on the south side of Golangi Hill Road at Parel in the City of Bombay.

Fourthly—All that piece of vacant Government Toka land containing by measurement 566 squared yards or thereabouts situated at and on the south side of Golangi Hill Road at Parel in the City of Bombay.

Act for the construction of the work of the Tata Hydro Electric Power and Supply Co. Ltd., in connection with its transmission lines and 37471·52 square yards subsequently acquired in 1922 by the Land Acquisition Officer.

A portion of the land at Parel Tank Road admeasuring 2043·88 sq. yards of CS No. 1/202 part and 623·33 sq. yards of CS No. 203 part has been acquired by the Bombay Municipal Corporation for the purpose of construction of a Water Reservoir under Section 12(2) of the Land Acquisition Act I of 1894.

1	2	3	4	5	6	7	8	9
15	G.L.H.D. Education No. 433	27th May, 1909	The Indian Institute of Science.	The Collector of Bom- bay, Shri Narayan Dattatraya Sirur and Shri Naval H. Tata.	All that piece of land situated on the West side of the Colaba Road at Colaba within the city and Registration Sub-district of Bombay containing by ad- measurement 2,020 sq. yards or thereabouts and bounded as follows : that is to say on or towards the North by the Property of the Trustees of Sir Currimbhoy Ebrahim Baronetcy Trust, on or towards the South by the Road of Police Chowkey, on or towards the East by Colaba Road and on or towards the West by Wodehouse Road and which said piece of land is registered in the books of the Collector of Bombay under Rent Roll No. 8509 and bears Cadestral Survey No. 48 of Colaba Divi- sion together with the build- ings and erections standing thereon assessed by the Muni- cipality of Bombay under Award Nos. 213, 214 and Street Nos. 158 and 125 of Colaba Road and Wodehouse Road and Street No. 154 of Lower Colaba Road respec- tively.	Rs. 18,44,108-28	Rs. 1,99,675-08	
16	G.R.E.D. No. 452	7th March, 1906	Sir Jamsetji Jejeebhoy Parace Be- nevolent Institution.	The Secretary, Sir Jamsetji Jejeebhoy Parace Benevolent Institution, Bombay.	A piece of land with dwelling house and buildings situate at Hornby Road, Fort, Bom- bay, admeasuring 1688 square yards.	Not known	Not known	

17 G.R.E.D. No. 1778 10th July, 1912. Sir Jamsetji The Secretary, Sir Jejeebhoy Jamsetji Jejeebhoy Parsee Benevolent Institution, Bombay. All that piece or parcel of freehold land with messuage, tenement or stables standing thereon situate at Gola Lane, Fort, Bombay, admeasuring 173 and 62 square yards or thereabouts. Do. Do.

MADRAS

1 Madras Government Order No. 389 Education, Government of India, Ministry of Defence Notification No. 778A as amended in Government of India Notification No. F. 19-84/52-GI by the Ministry of Defence and Notifications Nos. F. 19-39/54, H3Edn., F. 19-32/57 D5 and F. 19-40/57 D5 by the Ministry of Education and Scientific Research. 25th June, 1904 14th May, 1949 14th August, 1952 15/17th February, 1956 23rd August, 1957 28th November, 1957 The Law-rence Memorial School (Lovedale) Fund. (a) Three representatives of the Govt. of India of whom one shall be from the Ministry of Education and Scientific Research and shall be the Chairman, one shall be from the Ministry of Finance and shall be the Treasurer of the School and one shall be from the Ministry of Defence. (a) Land in Madras bearing Survey No. 232 and measuring 15 cawnies 18 grounds and 1678 sq. ft. with the building thereon known as "Madras Military Female Orphan Asylum". (b) Lands in Ketti and Ootacamund in the Nilgiris District having the survey numbers and extents as noted below: Rs. 1,26,475.00 Not known The property is in the occupation of the Civil Orphan Asylum, in consideration of the maintaining and educating 30 additional girls in addition to the girls of the Asylum such as were formerly admitted to the Madras Military Female Orphan Asylum.

(b) Four other members to be nominated by the Govt. of India.

Village	S. No.	Extent A.C.
Ketti	1158	12.57
	1224/4	49.26
	1354/2	606.55
	1355/3	25.34
	1355/5	4.20
	1356/2	0.74
	1356/4	1.06
	1225	0.67
Ootacamund	5020	1.66-4.8
	5018	0.05-5/8
Ketti	1159/1	0.14
	1161/1-B	1.65
Ootacamund	4956	6.3-4/8

1	2	3	4	5	6	7	8	9
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UTTAR PRADESH

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|---|--|--|--|--|------------|-----------|--|--|
| 1 | Government of U.P. 2nd April, Education Deptt. 1918 and Notifications Nos., 29th Nov., 602/XV-301 and 1923 res-808-G/XV/619/1923. pectively. | Giraundi Kayastha Pathabala Endowment Trust, Mirzapur. | A committee of management consisting of the Collector, Mirzapur as ex-Officio Chairman and executors of the estate of late Munshi Bindeshwari Prasad, Pleader. | (a) Three houses situated in Mohalla Wellesloygunj, Distt. Mirzapur ebunded as follows: | | | | |
| | | | | (1) South—House of Sri Piyare Lal, North—House of Musammat Jhanna, West—Government Road, East—House of Sri Sumar Sonar. | Rs. 600·00 | Not known | | |
| | | | | (2) South—House of Munshi Bindeshwari Prasad, Wakil, North—Mosque, West—House of Shri Ramchahwar Teli, East—Road. | Rs. 600·00 | Do. | | |
| | | | | (3) South—House of Shri Budhu, North—House of Munshi Bindeshwari Prasad, Wakil, West—House of Musammat Umrao, East—Road. | Rs. 600·00 | Do. | | |
| | | | | (b) A grove situated in Mauza Giraundi, Tehsil Chunar, District Mirzapur. | Rs. 600·00 | Do. | | |
| | | | | (c) Pathabala in Mauza Giraundi, Tehsil Chunar, District Mirzapur situated in the grove mentioned in (b) above. | Rs. 50·00 | Do. | | |

PUNJAB

Pending apportionment of properties relating to Central Charitable Endowments between India and Pakistan the list of properties could not be prepared.

PART II—LIST AND ABSTRACT

Case No.	Name of endowment	Persons in whose behalf held	Particulars of Securities	Total of Securities	Cash Interest or dividend realised
1	2	3	4	5	6
				Rs.	Rs.
INDIA					
1	Merchant Seamen's Amenities Fund	Merchant Seaman's Amenities Fund Committee.	3% Conversion Loan 1946 4½% Loan 1986 Treasury Savings Deposit Certificates 4% Bombay Municipal Loan 1971	1,49,100.00 4,50,000.00 50,000.00 2,38,500.00	8,87,600.00 36,263.00
2	Khandpara State Trust Fund]	Board of Trustees, Khandpara State Trust Fund	4% Loan 1972	30,600.00	30,600.00 1,224.00
3	Armed Forces Benevolent Fund	Armed Forces Benevolent Fund General Committee	3% 1st Development Loan 1970-75 4½% Loan 1971 Treasury Savings Deposit Certificate 3% Conversion Loan 1946	21,65,200.00 5,38,000.00 81,900.00 8,00,400.00	35,85,500.00 1,16,454.00
4	Lady Hardinge Hospital for Women and Children, Delhi, Fund.	Board of Administration, Lady Hardinge Medical College & Hospital	3% Conversion Loan 1946 4½% Loan 1986 3% 1st Development Loan 1970-75 Treasury Savings/Defence Deposit Certificates National/Plan/Defence Savings Certificates 4% Loan 1973	8,05,800.00 7,300.00 25,300.00 1,16,500.00 15,81,000.00 88,100.00	26,24,000.00 32,220.86
5	Army Officers' Benevolent Fund	Army Officers' Benevolent Fund General Committee.	3% Conversion Loan 1946	53,300.00	53,300.00 1,599.00
6	St. Dunstan's (India) Fund.	Board of Trustees, St. Dunstan's (India) Fund.	3% Conversion Loan 1946 3% 1st Development Loan 1970-75 4½% Loan 1989 Treasury Savings Deposit Certificates National/Plan Savings Certificates	92,900.00 6,28,200.00 15,000.00 1,00,000.00 60,000.00	8,96,100.00 31,266.00
7	Army Central Welfare Fund.	General Committee, Army Central Welfare Fund	(d)		13,754.25
8	Air Force Officers' Contributory Education Fund.	General Committee, Air Force Officers' Contributory Education Fund.	Fixed Deposit with the Madras Industrial Investment Corp. Ltd. National Defence Certificates Defence Deposit Certificates 4-3/4% Madras Loan 1976	50,000.00 55,000.00 1,00,000.00 40,100.00	2,45,100.00 24,033.14
9	Thomas Reed Bell Memorial Fund	The President, Forest Research Institute and Colleges, Dehra Dun.	3% Conversion Loan 1946	3,100.00	3,100.00 93.00
10	Central Post War Resettlement Fund.	The Managing Committee, Central Post War Resettlement Fund.	4% Loan 1979 National Plan Savings Certificate Treasury Saving Deposit Certificate	1,80,000.00 25,000.00 25,000.00	2,30,000.00 8,200.00

ACCOUNT OF SECURITIES

Receipts		Cash Expenditure		Balance	Remarks
Other Cash receipts	Total Cash receipts	Payments		in cash	
7	8	9		10	11
Rs.	Rs.			Rs.	
..	55,263.00	Interest remitted	35,900.36	..	
		Fee paid to Govt.	362.64		
			<u>36,263.00</u>		
..	1,224.00	Interest remitted	1,211.76	..	
		Fee paid to Govt.	12.24		
			<u>1,224.00</u>		
(a)	35.00 1,16,489.00	Interest remitted	1,15,289.46	..	(a) Represents Opening balance the amount has been remitted to the Fund authorities.
		Fee paid to Govt.	1,164.54		
		(a) Other payments	35.00		
			<u>1,16,489.00</u>		
(b)	5,20,000.00 5,52,220.86	Interest remitted	31,898.64	..	(b) Represents amount received from the Fund authorities which has been invested in the 12-Year National Defence Savings Certificate for Rs. 5,20,000/-
		Fee paid to Govt.	322.22		
		(b) Other payments	5,20,000.00		
			<u>5,52,220.86</u>		
	1,599.00	Interest remitted	1,583.00		
		Fee paid to Govt.	16.00		
			<u>1,599.00</u>		
a)	34,000.00 65,266.00	Interest remitted	30,953.32	34,000.00	
		Fee paid to Govt.	312.68		
			<u>31,266.00</u>		(c) Represents redemption proceeds of the following securities :-
					2½% Loan 1962 Rs. 18,030
					4% Bombay Development Loan 1967 Rs. 1,000
					1½% National Plan Loan 1964 Rs. 15,000
					Total Rs. 34,000/-
(d)	15,754.25	Interest remitted	15,596.71		(d) The securities of the Fund of the face value of Rs. 55,38,800 have been returned to the Fund authorities as the Treasurer of Charitable Endowments for India has been divested of this property vide the Min. of Defence Notification No. S.R.O. 216 dated the 27th May, 1968.
		Fee paid to Govt.	157.54		
			<u>15,754.25</u>		
a)	14,17,300.00 4,41,338.14	Interest remitted	23,797.76		(e) Represents repayment proceeds of the 4% Loan 1969 for Rs. 2,72,300/- and Fixed Deposit with the M. I. I. Corp Ltd. for Rs. 1,45,000/-
		Fee paid to Govt.	240.38		
		(e) Other payments	14,17,300.00		
			<u>4,41,338.14</u>		[The total investment with the Corp. amounted Rs. 1,95,000/- out of which Rs. 1,45,000/- has been realised on maturity and the balance of Rs. 50,000/- has been reinvested with the said Corp.] The redemption proceeds have been remitted to the Fund authorities.
..	93.00	Interest remitted	92.06		
		Fee paid to Govt.	0.94		
			<u>93.00</u>		
..	8,200.00	Interest remitted	8,118.00	..	
		Fee paid to Govt.	82.00		
			<u>8,200.00</u>		

1	2	3	4	5	6
			Rs.	Rs.	Rs.
11	Pasteur Institute of India.	Members of the Association of the Pasteur Institute of India.	3% Conversion Loan 1946 . . . 66,500 00 4% Loan 1980 . . . 1,10,900 00 National Plan Savings Certificates . . . 15,000 00	1,92,800 00	6,443 00
12	National Foundation for Teachers' Welfare.	General Committee of National Foundation for Teachers' Welfare.	4½% National Defence Bonds 1972 . . . 29,50,000 00 Fixed Deposit with the M.I.I. Corp. Ltd. . . 3,00,000 00	32,50,000 00	1,25,375 00
13	Sarada Ranganathan Endowment for Library Science.	Committee of Management of the Fund	Fixed Deposit with the Madras Industrial Investment Corp. Ltd. . . 1,40,000 00	1,50,000 00	8,625 00
14	Banubai Byramu Kanga Trainees' Welfare Fund of the Training Centre for the Adult Blind, Dehra Dun	The Superintendent Training Centre for the Adult Blind, Dehra Dun	Defence Deposit Certificate . . . 10,350 00 4% Bombay Development Loan 1963 . . . 21,000 00 4% Bombay State Development Loan 1963 . . . 3,000 00 4% Bombay State Development Loan 1964 . . . 5,000 00 4% Bombay Development Loan 1967 . . . 15,000 00	54,350 00	10 00
15	Armed Forces Reconstruction Fund	General Committee of Armed Forces Reconstruction Fund	3% 1st Development Loan 1970-75 . . . 75,73,900 00 4-7½% Loan 1975 . . . 53,33,100 00	1,29,07,000 00	4,67,206 5
16	Indian Gorkha Ex-Servicemen's Welfare Fund	Committee of Administration, Indian Gorkha Ex-Servicemen's Welfare Fund.	3% 1st Development Loan 1970-75 . . . 3,82,000 00	3,82,000 00	11,460 00
17	Flag Day Fund	Managing Committee, Flag Day Fund	3% 1st Development Loan 1970-75 . . . 3,29,000 00 3% Conversion Loan 1946 . . . 4,20,000 00 4-1½% Madhya Pradesh State Development Loan 1974 . . . 1,34,000 00 4-1½% Andhra Pradesh State Development Loan 1974 . . . 1,65,000 00 4-1½% Bihar State Development Loan 1974 . . . 1,58,000 00 4-1½% Uttar Pradesh State Development Loan 1974 . . . 50,000 00		

7	8	9	10	11
Rs.	Rs.		Rs.	Rs.
..	6,443.00	Interest remitted Fee paid to Govt.	6,378.56 64.44	..
			<u>6,443.00</u>	
(f) 51,00,450.72	52,25,825.72	Interest remitted Fee paid to Govt. (g) Other payments	5,24,121.24 1,258.76 51,00,450.72	..
			<u>52,25,825.72</u>	
	8,625.00	Interest remitted Fee paid to Govt.	8,538.74 86.26	..
			<u>8,625.00</u>	
(h) 100.00	110.00	Interest remitted Fee paid to Govt. (h) Other payments	9.90 0.10 110.00	..
			<u>110.00</u>	
(i) 98.25	4,67,304.75	Interest remitted Fee paid to Govt. (i) Other payments	4,62,534.42 4,672.68 98.25	..
			<u>4,67,304.75</u>	
..	11,460.00	Interest remitted Fee paid to Govt.	11,345.40 114.60	..
			<u>11,460.00</u>	

(f) Rs. 450.72 out of this represent the balance remained after the purchase of the debentures of the Bombay Municipal Corporation of the face value of Rs. 33,79,000/- at a cost of Rs. 33,99,549.28 and the balance of Rs. 51,00,000/- represents the amount received from the Fund authorities for investment in approved securities.

(g) Represents :-
(i) the balance of Rs. 450.72 remained after the purchase of the debentures of the Bombay Municipal Corporation of the face value of Rs. 33,79,000/- at a cost of Rs. 33,99,549.28. This amount of Rs. 450.72 has since been remitted to the Fund authorities;
(ii) Rs. 3,00,000/- invested in Fixed Deposit with the Madras Industrial Investment Corporation Ltd. and
(iii) Rs. 48,00,000/- remitted to the Reserve Bank of India for investment in approved securities.

The Reserve Bank of India have since purchased debentures of the Bombay Municipal Corporation, of the face value of Rs. 33,79,000 (at a cost of Rs. 33,99,549.28) out of Rs. 34,00,000/- remitted to them earlier. The debentures are still awaited from the R.B.I. The balance of Rs. 14,00,000/- was remitted to the Bank on 18-3-1979 for investment. The details regarding investment are still awaited from the R.B.I.

(h) Represents redemption proceeds of the Premium Prize Bond 1964 for Rs. 100/- since invested in the 4-1/2% Defence Deposit Certificate for Rs. 100/-

(i) Represents Opening balance. The amount has been remitted to the Fund authorities.

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8
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10
11

(f) 1,00,000.00	1,52,096.50	Interest remitted Fee paid to Govt.	51,575.52 520.98 <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> 52,096.50	..	(j) Represents redemption proceeds of the 4% Ten-Year Treasury Savings Deposit Certificate for Rs. 1,00,000/- The gross interest due on the securities amounts to Rs. 64,272.50 out of which a sum of Rs. 12,176.00 has been deducted by way of income-tax and surcharge. Action for claiming the refund is being taken.
(I) 1,98,156.62	2,00,557.72	Interest remitted Fee paid to Govt. Other payments	2,390.15 30.95 1,98,127.12(m) <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> 2,00,548.22(m)	29.50	(k) Income Tax and Surcharge of Rs. 673.40 deducted from the gross interest of Rs. 3,061.50 P. on securities of 3 per cent Loan 1970-75 for Rs. 2,04,100/- for the half year ended 14-4-1969 will be claimed and refunded to the fund authorities. (l) Represents sale proceeds of 3% Loan 1970-75 for Rs. 2,01,900/- sold in May, 1969. (m) Represents cost of 5-3/4 per cent Industrial Finance Corporation Bonds, 1980 for Rs. 1,85,000/- amounting to Rs. 1,86,499.12P. purchased in June 1969 and 5-3/4 per cent I.F.C. Bonds 1981 for Rs. 10,000/- amounting to Rs. 10,000/- purchased in November 1969 and 5-3/4 per cent I.F.C. Bonds 1981 for Rs. 1,600/- amounting to Rs. 1,628/- purchased in February, 1970.
(c) 3,76,334.53	4,12,879.63	Interest remitted Fee paid to Govt. Other payments	36,170.44 424.26(q) 3,76,284.93(p) <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> 4,12,879.63	..	(n) Income Tax and Surcharge of Rs. 920.40P. deducted from the gross interest of Rs. 4,182/- on securities of 3 per cent Loan 1970-75 for Rs. 2,78,800/- for the half year ended 14-4-1969 will be claimed and refunded to the fund authorities. (o) Represents sale proceeds of the following securities : (i) 3 per cent Loan 1970-75 for Rs. 1,37,500/- sold in May 1969 at a cost of Rs. 1,34,819.50p. (ii) 4 per cent B.M.D. for Rs. 2,47,500/- sold in May 1969 at a cost of Rs. 2,30,397.37 P. and (iii) 4 per cent B.P.T. Bonds for Rs. 12,000/- sold in October 1969 at a cost of Rs. 11,117.66p. (p) Represents remittance of sale proceeds. (q) Includes fee of Rs. 49.60 P. recovered from the interest of Rs. 4, 959.54P. realised on the securities sold.
1,422.00	Interest remitted Fee paid to Govt.	2,404.00 18.00 <hr style="border: 0; border-top: 1px solid black; margin: 2px 0;"/> 1,422.00	..	(r) Income-tax and Surcharge of Rs. 378/- deducted from the gross interest of Rs. 1,800/- will be claimed and refunded to the Fund authorities.	

1	2	3	4	5	Rs.		6
	Chatfield Memorial Prize Fund.	1. Principal Training College for Men, Poona					
		2. Principal Training College for Men, Dharwar.	3% Conversion Loan 1946	200.00	200.00	6.00	
		3. Principal Training College for Men, Ahmedabad.					
5	Ganesh Balwant Limaye Scholarship Fund.	Director of Education, Maharashtra State, Poona.	3% Conversion Loan 1946	56,000.00	56,000.00	1,680.00	
6	Sir William Moore Memorial Fund	Surgeon-Gen. with the Govt. of Maharashtra, Bombay.	3% Conversion Loan 1946	1,100.00	1,100.00	33.00	
7	Kazi Shahbuddin Endowment for the encouragement of Education among Mohammedans in the Bombay Presidency.	Director of Education, Maharashtra State, Poona.	3% Conversion Loan 1946	1,45,300.00			
			5-3/4% Maharashtra Loan 1981	5,100.00	1,50,400.00	4,610.07	(8)
8	Fund for Prizes in English in connection with the S.S. C. Examination.	Do.	3% Conversion Loan 1946	400.00			
			4% B.P.T. Loan	3,000.00	3,400.00	132.00	
9	Sir Sassoon David Trust Fund for Agriculture and Educational purposes.	Board of Trustees of the Fund C/o Secy to Govt. of Maharashtra, Agriculture and Co-operation Deptt., Bombay.	4% Madras Loan 1971	45,000.00			
			4% A.P. Loan 1971	46,100.00			
			4% U. P. Loan 1971	30,000.00			
			4% W. B. Loan 1971	6,30,000.00	7,51,100.00	30,044.00	
10	After-care Fund in connection with the Bombay State Probation and Aftercare Association.	President Maharashtra State Probation & After-care Association, B.I.T. Block No. 33, King's Circle, Matunga, Bombay-19	5-1/2 % Maharashtra Loan 1978	14,000.00			
			3% Conversion Loan 1946	7,000.00	21,000.00	980.00	
11	Imperial Indian Relief (Scholarship) Fund.	Director of Education, Maharashtra State, Poona.	3% Conversion Loan 1946	25,200.00	25,200.00	756.00	
12	Savitribai Krishnarao, Uplap Scholarship Fund.	Do.	3% Conversion Loan 1946	12,800.00	12,800.00	384.00	
13	Bombay Province Agricultural Show Fund.	Director of Agriculture, Maharashtra State, Poona.	30% Conversion Loan 1946	4,16,000.00			
			5-3/4 % Maharashtra Loan 1979	2,000.00	4,18,000.00	12,595.00	
14	Salyid Salyid Miyan Ahmed Miyan Kadri Scholarship Fund.	Director of Education, Maharashtra State, Poona.	(9)			450.00	

7	8	9	10	11
Rs.	Rs.	Fee paid to Govt	Rs. (i) 0.03	Rs. 14 84 (z) Poona
(d) 12.37	1837	Interest remitted Fee paid to Govt.	1.73 0.02	(j) Dharwar
		Fee paid to Govt.	(j) 1.75	(k) Ahmedabad.
		Interest remitted Fee paid to Govt	1.73 0.02	(i) Interest has been retained as the Institution at (i) has been closed with effect from the 1st April, 1964.
			(h) 1.75	(d) Represents opening balance.
		TOTAL	3.53	
..	8,680.00	Interest remitted Fee paid to Govt.	1,663.20 16.80	
			1,680.00	
..	99.0	Interest remitted Fee paid to Govt.	32.66 0.34	
			33.00	
(i) 5,100.00	9,710.07	Interest remitted Fee paid to Govt. Other Payments	4,563.96 46.11(u) 5,100.00(i)	..
			9,710.07	(s) Includes period interest of Rs. 2.45 on securities of 4 per cent Maharashtra Loan 1969 for Rs. 5,100 for 3 days viz. 29th, 30th and 31st August, 1969.
				(z) Repayment proceeds of 4 per cent Maharashtra Loan 1969 repaid on 1-9-1969 and converted at par into securities of 5-3/4 per cent Maharashtra Loan 1981.
				(u) Includes fee of 0.02 P. recovered from the period interest of Rs. 2.45 P.
..	132.00	Interest remitted Fee paid to Govt.	130.68 1.32	..
			132.00	
..	30,044.00	Interest remitted Fee paid to Govt.	29,743.56 300.44	..
			30,044.00	
..	980.00	Interest remitted Fee paid to Govt.	970.20 9.80	..
			980.00	
..	756.00	Interest remitted Fee paid to Govt.	748.44 7.56	..
			756.00	
..	384.00	Interest remitted Fee paid to Govt.	380.16 3.84	..
			384.00	
..	12,595.00	Interest remitted Fee paid to Govt.	12,460.04 125.96	..
			12,595.00	
..	450.00	Interest remitted Fee paid to Govt.	445.50 4.50	.. (v) Securities transferred to the Treasurer of Charitable Endowments for Gujarat as per Government of India, Ministry of Home Affairs, Notification No. F.46/468/Judl-1, dated 22nd May 1969 in November, 1969
			450.00	

1	2	3	4	5	6
				Rs.	Rs.
15	Dr. Rajendra Shastri Poredi Scholarship Fund	Director of Education, Maharashtra State, Poona	3% Conversion Loan 1946	11,100 00	11,100 00
					333.00
16	Sir C. B. Wadia Trust Fund	Chairman of the Governing Body of the Fund C/o Secy. to Govt. of Maharashtra, Agriculture & Co-operation Deptt., Bombay	3% Loan 1970-75	12,86,100 00	12,86,100 00
					(w) 24,328 50
17	Sri V. S. V. S. Reconstruction Fund (Maharashtra Share)	Secretary of the Fund C/o Maharashtra State S. S. & A. Board Poona-1	3% Loan 1970-75 3% Conversion Loan 1945	6,600 00 1,200 00	7,800 00
					(x) 290.00
18	Trilok Memorial Fund for Indian Merchant Seamen 1947	Committee of Management of the Indian Sailors, Hindu Society, Masjid Bunder Siding Road Bombay-9.	3% Conversion Loan 1946	21,32,900 00	21,32,900 00
					63,977.00.
19	Hon. Mahatma Vigneshwari Thanksgiving Fund Rupa than Sane	Secretary of the Fund C/o. Maharashtra State S. S. & A. Board, Poona-1	3% Conversion Loan 1946 4-1/4% Loan, 1973.	800.00 100 00	900 00
					38.86
20	J. V. Mankhe Prize Fund	Director of Education, Maharashtra State, Poona	3% Conversion Loan 1946	1,600.00	1,600.00
					48.00
21	M. S. Mankhai, Scholar Prize Fund	Do	3% Loan 1936-97	1,000 00	1,000 00
					30.00
22	Maratha War Memorial Fund	Hon. Secy., Maratha War Memorial Fund, The Maratha Light Infantry Regimental Centre Belgaum	3% Loan 1970-75 3% Conversion Loan 1946	9,200 00 5,45,300 00	5,54,500.00
					(aa) 16,604.40
23	S. M. V. Joshi Trust Fund	Principal Agricultural College, Poona	3% Conversion Loan 1946 4% Bombay Loan 1970.	12,800 00 500 00	13,300.00
					404.00

7	8	9	10	11
Rs.	Rs.			R .
..	333 00	Interest remitted . Fee paid to Govt .	329 66 3 34 <u>333 00</u>	
..	34,338 50	Interest remitted . Fee paid to Govt .	33,952 66 385 84 <u>34,338 50</u>	.. (u) Income Tax and Surcharge of Rs 4,244 50P deducted from the gross interest of Rs 19,291 50 on securities of Rs 100 Crores for the half year ended 31-3-69 will be claimed and refunded to the fund authorities.
(g) 4,030.63	4,370 63	Interest remitted . Fee paid to Govt .	767 52 3 11 <u>770 63</u>	(y) 2,600 00P Income Tax and Surcharge amounting to Rs 20 00P deducted from the gross interest of Rs 90/- on securities of Rs 100 Crores for the half year ended 31-3-69 will be claimed and refunded to the fund authorities.
				(g) Represents opening balance of Rs 430 60P and repayment proceeds of 41% Bombay Loan 1969 for Rs 3,600/- repaid on 16-9-1969. The proceeds have not been invested pending instructions from the appropriate authority.
..	63,937 00	Interest remitted . Fee paid to Govt .	63,347 12 589 88 <u>63,937 00</u>	(y) Includes the accumulated interest (opening balance) amounting to Rs 430 63P.
(g) 573.74	612 60	Interest remitted . Fee paid to Govt .	112 23 0 37 <u>112 60</u>	(z) Includes accumulated interest of Rs 73 74 (opening balance and repayment proceeds of 41% Bombay Loan 1969 of the face value of Rs 500/- repaid on maturity on 16-9-69). The proceeds have not been invested pending instructions from the appropriate authority.
.	43 00	Interest remitted . Fee paid to Govt .	47 51 0 43 <u>48 00</u>	.
..	30 00	Interest remitted . Fee paid to Govt .	29 70 0 30 <u>30 00</u>	..
..	16,604 40	Interest remitted . Fee paid to Govt .	16,438 04 166 36 <u>16,604 40</u>	.. (aa) Income Tax and Surcharge of Rs 20 60 deducted from the gross interest of Rs 133 realised on securities of Rs 100 Crores for the half year ended 31-3-69 will be claimed and refunded to the fund authorities.
..	404 00	Interest remitted . Fee paid to Govt .	399 6 4 4 <u>404 00</u>	

1	2	3	4	5	6
				Rs.	Rs.
24	Miss Clarke Memorial Nursing Fund.	Chairman, Bombay Branch of the National Association for supplying Female Medical Aid and Instruction to the women of India, C/o Shri R.N. Bhavnagri, S.B. Billimoria & Co., Chartered Accountants, 113, Mahatma Gandhi Road Bombay-I.	3% Conversion Loan 1946	11,000.00	11,000.00
25	Barjorji Maneckji Sutarla Prize Fund.	Director of Education, Maharashtra State Poona.	3% Conversion Loan 1946	2,000.00	2,000.00
26	Campbell Memorial Fund.	Committee of Management of the Bombay Branch of the Asiatic Society, Town Hall, Bombay-I.	4-1/4% Maharashtra loan 1972	4,900.00	4,900.00
27	Sir Jamsetjee Jejeebhoy Fargsee Benevolent Institution	Secretary, Sir J.J.P. Institution 209 Dr. Dadabhoi Naoroji Road, Fort, Bombay-I.	State Bank Shares 1% Loan 1896-97 3% Loan 1970-75 3% Conv. Loan 1946 4% Loan 1981 4% Bombay Loan 1970 4-1/4% Maharashtra Loan 1972 4-3/4% Loan 1989 4-1/2% Maharashtra Loan 1974 4-3/4% Madras Loan 1976 4% Bombay Mu. Debris 4-1/2% Loan 1971 4-3/4% Maharashtra Loan 1976 4% Bombay Port Trust Debentures 5-1/2% Maharashtra Loan 1978 5-1/2% Maharashtra Loan 1977 5-3/4% Madras Loan 1979 5-3/4% Madras Loan 1980	1,300.00 6,900.00 39,400.00 12,99,500.00 500.00 5,600.00 19,500.00 500.00 3,000.00 2,000.00 4,500.00 11,80,800.00 7,000.00 50,000.00 44,000.00 500.00 2,500.00 2,500.00 26,20,500.00	

(bb)

08 010 34

7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	
..	330.00	Interest remitted . Fee paid to Govt. .	326.70 3.30	..
			330.00	
..	60.00	Interest remitted . Fee paid to Govt. .	59.40 0.60	..
			60.00	
..	208.26	Interest remitted . Fee paid to Govt. .	206.18 2.08	..
			208.26	
(cc) 6 722.00	1 01,010.36	Interest remitted (dd) Other Payments Fee paid to Govt.	96,898.04 4,461.50 980.32	1,670.50 (bb) (1) Includes net interim dividend of Rs. 78/- paid in October 1969, on (10) State Bank of India Shares, and Rs. 132/- being net final dividend on the said Shares paid in March 1970. (ii) Income tax and Surcharge deducted on the securities as detailed below will be claimed and refunded to the Fund authorities.
			1,02,339.86	(ec)
		Loan	Face value	
		(1) 3% 1970-75	39,500	Gross Interest
		(2) 4 3/4% 1989	500	592.50
		(3) 5 3/4% Madras 1980	2,500	11.87
		(4) (10) State Bank of India Share	1,000	71.87
		(5) Do.	1,000	100.00
				169.00
				37.00
				Interim dividend paid in Oct 1969.
				Final Dividend, paid in March 1970.
				(cc) Represents repayment proceeds of (i) 4% B.P.T. Debentures of the face value of Rs. 4,500/- (opening balance) and (ii) 4% B.P.T. Debentures 1969-70 of the face value of Rs. 1,500/- repaid on maturity on 1st January, 1970.
				(dd) Represents cost of (10) State Bank of India Shares amounting to Rs. 3,423.75P. purchased in June 1969 and cost of (3) State Bank of India Shares amounting to Rs. 1,037.75P. purchased in October 1969.
				(ee) Includes the following, viz:
				(i) Rs. 1,500 being repayment proceeds of 4% B.P.T. Debentures repaid on 1-1-1970 lying uninvested pending instructions in this behalf from the appropriate authority.
				(ii) Rs. 132 being final net dividend on (10) State Bank of India Shares received in March 1970. The same was not disbursed till 31-3-1970 pending receipt of dividend on the additional (3) State Bank of India Shares which was expected to be received shortly, and being uninvested balance remaining after purchase of (13) State Bank of India Shares. The same could not be disbursed in the absence of directions from the appropriate authority.
				(iii) Rs. 58.50

1	2	3	4	5	6
			Rs.	Rs.	Rs.
28	Bombay Branch of the National Association for supplying Female Medical Aid and instruction to the Women of India.	Treasurer of the Bombay Branch of the National Association C/o Shri R. N. Bhavnagri, S.B. Billimora and Co. 113, M. G. Road, Bombay-1.	3% Conversion Loan 1946 5 1/2% Mahr. Loan 1981	2,18,100.00 30,000 00	2,48,100.00 8,019 87 (ft)
29	Rustomji Jamsutjee Jeejeebhoy Gujarati School Fund	Secretary, Sir J. J. Parsee Benevolent Institution 209, Dr. D. N. Road, Fort. Bombay.	3% Conversion Loan 1946	72,000 00	72,000.00 2,160.00
MADRAS					
1	The Lawrance Memorial School (Lovedale) Fund.	(a) Three representatives of the Govt. of India of whom one shall be from the Ministry of Education and Scientific Research, and shall be the Chairman, one shall be from the Ministry of Finance and shall be the Treasurer of the School and one shall be from the Ministry of Defence. (b) Four other members to be nominated by the Govt of India.	4 1/2% Loan 1986 3% Conversion Loan 1946 5-1/2% Loan 1990 Fixed Deposit with the M I. I. Corp. Ltd. Fixed Deposit	16,400.00 7,90,900.00 16,000.00 4,17,600.00 1,00,000.00	13,40,900.00 69,285.14
2	The Victoria Jubilee Scholarship Endowment Fund at Mangalore.	A Committee consisting of (1) Dr. Judge, South Kanara (2) President District Board, S. Kanara (3) The Chairman, Municipal Council, Mangalore and (4) District Educational Officer, South Kanara with the District judge, South Kanara as President	3% Conversion Loan 1946	35,400 00	35,400 00 1,062.00
3	Jonnagadla Rangiah Chetty Collegiate Scholarship Endowment Fund at Madras.	The Director of Collegiate Education, Madras.	4 1/2% Madras Loan 1974. 3% Conversion Loan 1946 4 1/2% Madras Loan 1980.	3,000.00 32,400.00 200.00	35,600 00 1,052.25
	Griggs Memorial Endowment Fund at Madras.	The Director of School Education Madras & Collector, Madras.	3% Conversion Loan 1946. Treasury savings Deposit Certificates	11,500.00 1,100.00	12,600.00 389.00
5	J. M. Bourne Memorial Endowment Fund of Madras.	The Chief Engineer of the Southern Railway, Madras.	3% Conversion Loan 1946. Treasury savings Deposit Certificates	300.00 1300.00	1,600.00 61.00

7	8	9	10	11
Rs.	Rs.	Rs.	Rs.	
(gv) 30,000.00	38,019.87	Interest remitted . Fee paid to Govt. other payments <u>38,019.87</u>	7,939.66 80.21 30,000.00 <u>38,019.87</u>	(ff) Includes period Interest amounting to Rs.14.37 on 4% Maharashtra Loan 1969 for Rs. 30,000 for 3 days, viz. 29th, 30th, & 31st August 1969. (gg) Represents repayment proceeds of 4% Maharashtra Loan 1969 for Rs. 30,000/- repaid on maturity on 1-9-1969. The said securities were converted at par into those of 5½% Maharashtra Loan 1981.
..	2,160.00	Interest remitted . Fee paid to Govt. <u>2,160.00</u>	2,138.40 21.60 <u>2,160.00</u>	..
(hl) 7,44,241.68	8,13,526.82	Interest remitted . Fee paid to Govt. . Other payments <u>7,43,930.70</u>	2,29,017.39 2,313.31 5,12,600.00(ii) <u>7,43,930.70</u>	(hh) Rs. 96, 622.81 out of this represents opening balance and the balance of Rs. 6,47,618.87 represents the redemption proceeds of the following securities,— 1. 4% Non-transferable Treasury Note 1863-64 . 20,218.87 2. 4% Non-transferable Treasury Note 1872-73 . 41,400.00 3. 4% Non-transferable Treasury Note 1873-74 . 10,000.00 4. 4% Madras Loan 1969 . 3,46,000.00 5. Fixed Deposit . 1,35,000.00 6. Fixed Deposit . 95,000.00 TOTAL . 6,47,618.87 (ii) Represents Rs. 4,17,600/- invested in Fixed Deposit with the M.I.I. Corp. and Rs. 95,000/- remitted to the Fund authorities.
(ji) 1,471.28	2,533.28	Interest remitted . Fee paid to Govt. <u>560.00</u>	554.40 5.60 <u>560.00</u>	(jj) Rs. 936.68 out of this represents opening balance and the balance of Rs. 534.60 represents refund of unutilised amount.
(kk) 3,316.71	4,868.96	Interest remitted Fee paid to Govt. (ll) Other payments . <u>677.34</u>	469.26 4.74 203.34 <u>677.34</u>	(kk) Represents. (i) Opening Balance Rs. 3,382.08 (ii) Refund of Unutilised amount Rs. 234.63 (iii) Redemption proceeds of Treasury saving Certificates Rs. 200.00 Total Rs. 3,816.71 (ll) Represents cost price of 4-1/2 per cent Madras Loan 1980 for Rs.200
(u) 2,657.88	3,446.88	Interest remitted Fee paid to Govt. <u>703.94</u>	696.90 7.04 <u>703.94</u>	(u) Represents opening balance.
(v) 435.57	546.57	(v) Represents opening balance.

1	2	3	4	5	6
				Rs.	Rs.
WEST BENGAL :				Rs.	Rs.
1	The Indian People's Famine Trust.	Board of Management, New Delhi.	3% Conversion Loan 1946	32,78,400 00	98,352 00
2	The Jewish Charitable Endowment Fund.	Mussa Board, Calcutta.	3% Conversion Loan 1946. 3% Loan 1970-75	[38,000 00 2,60,800 00	[98,800 00 2,964 00
3	The Fund for the Medical Relief for Officers and Seamen of the Mercantile Marine.	Civil Surgeon and Secy, General Hospital Trust Fund Committee, Chittagong.	3% Conversion Loan 1946.	10,000 00	10,000 00
MADHYA PRADESH					
1	Nawab Sultan Jahan Begum Education Bhopal.	Board of Governors consisting of the following :— (1) His Highness Sikander Saulat Iftikhar-ul-Mulk Nawab Mohammad Hamidullah Khan. (2) Shri Mahabir Prasad Verma formerly Judge of the Bhopal High Court. (3) Shri Mohammed Ahmed Ansari formerly Judge of the Bhopal High Court. (4) Colonel Yameemul-Mulk Nawabzada Rashidurza Zafar Khan Bahadur, and (5) Mutamidul-Insha Ali Quadir Shri Syed Mushuq Ali, Secretary, Sarf-e-Khas of His Highness the Nawab of Bhopal.	3% Conversion Loan, 1946 4% M.P. Loan 1971	9,24,400 00 4,33,900 00	13,58,300 00 45,088 00
2	C. P. & Berar King Edward Memorial Society Fund.	Secretary to the Governing Body of the King Edward Memorial Society, Nagpur.	3% Loan 1896-97 4% M.P. Loan 1971 3% Conversion Loan 1946.	19,000 00 1,90,200 00 2,42,300 00	4,52,000 00 15,462 00
3	C. P. Agriculture and Industries Improvement Fund	Secretary to the Governing Body of the Society of Agriculture and Industries, Nagpur.	4% M.P. Loan, 1971 3% Conversion Loan 1946	6,100 00 1,24,000 00	1,30,100 00 3,964 00
4	Anson Gardiner Memorial Scholarship Fund.	Bishop of Nagpur	4% M.P. Loan 1971 3% Conversion Loan 1946	3,900 00 400 00	4,300 00 168 00
5	Sowbhagyawati Krishna Bai Krishna Sule Prize Fund.	Inspectress of Schools, Nagpur Circle, Nagpur.	4% M.P. Loan 1971	300 00	300 00
6	R. B. Bhanduji Janardhan Chauhan Prize Fund.	Secretary, Vidarbha Board of Secondary Education, Nagpur.	4% M. P. Loan 1971	1,000 00	1,000 00
7	Ram Chandra Thakur Prize Fund.	Secretary, Board of Secondary Education M.P., Bhopal.	3% Conversion Loan 1946	500 00	500 00

7	8	9	10	11
Rs.	Rs.		Rs.	Rs.
..	98,352 00	Interest remitted Fee paid to Govt.	97,368 48 983 52 <u>98,352 00</u>	..
..	2,964 00	Interest remitted Fee paid to Govt.	2,934 36 29 64 <u>2,964 00</u>	..
..				
(v) 339 25	1,389 25		.	1,389 25 (v) Represents opening balance.
..	45,088 00	Interest remitted Fee paid to Govt.	44,637 12 450 88 <u>45,088 00</u>	..
	15,462 00	Interest remitted Fee paid to Govt.	15,307 38 154 62 <u>15,462 00</u>	..
.	3,964 00	Interest remitted Fee paid to Govt.	3,924 36 39 64 <u>3,964 00</u>	.
..	168 00	Interest remitted Fee paid to Govt.	166 32 1 68 <u>168 00</u>	..
(mm) 151.38	163 38	..		163 38 (mm) Represents
(11) 139.80	179 80	..		179 80 (nn) Represents opening balance
..	15 00	Interest remitted. Fee paid to Govt.	14 84 0 16 <u>15 00</u>	..

1	2	3	4	5	6	
				Rs.	Rs.	Rs.
8	Browning Scholarship and Browning Teacher Scholarship Fund.	Collector, Nagpur, Director of Public Instructions, M.P. Bhopal and Inspector of Schools, Nagpur.	4% M.P. Loan 1971 3% Conversion Loan 1946	2,300.00 11,600.00	13,900.00	440.00
9	Hardinge Medal Fund.	Director of Public Instructions, M.P. Bhopal.	3% Conversion Loan 1946.	2,100.00	2,100.00	63.00
10	Meybaw and Spence Silver Medals Fund.	District Educational Officer, Bilaspur.	4% M.P. Loan 1971	600.00	600.00	24.00
11	Pandit Premshankar Gangushankar Thakur Scholarship Fund.	Chief Executive Officer, Janapad Sabha, Damoh.	30% Conversion Loan 1946	7,100	7,100.00	213.00
12	Rewa Shankar Pandya High School Scholarship Fund.	Divisional Superintendent of Education, Jabalpur.	3% Conversion Loan 1946	5,000.00	5,000.00	150.00
13	Laxmibai Scholarship Fund.	District Educational Officer, Jabalpur.	3% Conversion Loan 1946.	2,600.00	2,600.00	78.00
14	Woodburn Scholarship Fund.	Principal Rajkumar College, Raipur.	4% M.P. Loan 1971 3% Conversion Loan 1946.	2,500.00 8,300.00	10,800.00	349.00
15	M.P. State Tuberculosis Association Fund.	Honorary Secretary, M.P. State, T.B. Association, Nagpur.	3% Conversion Loan 1946	64,100.00	64,100.00	1,923.00

BIHAR

1	The Woodhouse Memorial Trust Fund.	The Collector Bhagalpur	Defence Deposit Certificate.	1,100.00	1,100.00	49.50
2	The Raja Raghunandan Prasad Trust Fund	The Honorary Treasurer, Bihar SPCA Sadaquat Ashram, Patna	3% Conversion Loan 1946	1,600.00	1,600.00	48.00
3	The Sir Fakhrudin Memorial Gold Medal Fund.	The Director of Public Instructions, Bihar,	3% Conversion Loan 1946	1,100.00	1,100.00	33.00

UTTAR PRADESH

Aligarh:

1	Tassaddug Rasul Arabic Scholarship Endowment Trust.	Treasurer, Muslim University, Aligarh.	3% Conversion Loan 1946.	20,200.00	20,200.00	506.00
2	Sir Syed Ahmed Memorial Trust.	Registrar, Muslim University, Aligarh.	3% Conversion Loan 1946	1,16,000.00	1,16,000.00	3,430.00
3	Sir William Morris Scholarship Endowment Trust,	Vice-Chancellor, Muslim University, Aligarh,	3% Conversion Loan 1946	6,400.00	6,400.00	192.00

7	8	9	10	11
Rs.	Rs.		Rs.	Rs.
..	440.00	Interest remitted Fee paid to Govt.	435.60 4.40 <u>440.00</u>	..
..	63.00	Interest remitted Fee paid to Govt.	62.36 0.64 <u>63.00</u>	..
..	24.00	Interest remitted Fee paid to Govt.	23.76 0.24 <u>24.00</u>	..
..	213.00	Interest remitted Fee paid to Govt.	210.86 2.14 <u>213.00</u>	..
..	150.00	Interest remitted Fee paid to Govt.	148.50 1.50 <u>150.00</u>	..
..	78.00	Interest remitted Fee paid to Govt.	77.22 0.78 <u>78.00</u>	..
..	349.00	Interest remitted Fee paid to Govt.	345.50 3.50 <u>349.00</u>	..
(d)	1,923.00	Interest remitted Fee paid to Govt.	1,903.76 19.24 <u>1,923.00</u>	..
..	49.50	Interest remitted Fee paid to Govt.	49.00 0.50 <u>49.50</u>	..
..	48.00	Interest remitted Fee paid to Govt.	47.52 0.48 <u>48.00</u>	..
..	33.00	Interest remitted Fee paid to Govt.	32.66 0.34 <u>33.00</u>	..
..	605.00	Interest remitted Fee paid to Govt.	599.94 5.06 <u>605.00</u>	..
..	3,480.00	Interest remitted Fee paid to Govt.	3,445.20 34.80 <u>3,480.00</u>	..
..	192.00	Interest remitted Fee paid to Govt.	190.08 1.92 <u>192.00</u>	..

1	2	3	4	5	6
				Rs.	Rs.
<i>Allahabad</i>				Rs.	Rs.
4	Rewa Scholarship Endowment Trust.	Principal, Government Inter College, Allahabad.	3% Conversion Loan 1946	4,100.00	123.00
5	Panna Scholarship Endowment Trust.	Director of Education, U.P., Allahabad.	3% Conversion Loan 1946	5,200.00	156.00
6	Vizianagram Scholarship Endowment Trust.	Principal, Government Inter College, Allahabad.	3% Conversion Loan 1946.	14,800.00	444.00
7	Vizianagram Scholarship Endowment Trust.	Registrar, Allahabad University, Allahabad.	3% Conversion Loan 1946	26,000.00	780.00
<i>Varanasi</i>					
8	Sadhofal Scholarship Endowment Trust.	Up-Kulpati, Varanaseya Sanskrit Vishwavidyalaya, Varanasi.	3% Conversion Loan 1946	45,000.00	1,350.00
9	Kathiawad Sanskrit Scholarship Endowment Trust.	Do.	3% Conversion Loan 1946	9,100.00	273.00
10	Rewa Scholarship Endowment Trust.	Principal, Government Higher Secondary School, Varanasi.	3% Conversion Loan 1946	5,800.00	174.00
11	Nagri Pracharini Sabha Endowment Trust.	Secretary, Nagri-Pracharini Sabha, Varanasi.	3% Conversion Loan 1946	1,63,100.00	6,913.00
12	Maharaj Kumar Sri Sudhanshu Shekhar Singh Deo, heir apparent of Sonapur Estate, Orissa, Medel Endowment Trust.	Vice-Chancellor, Banaras Hindu University, Varanasi.	3% Conversion Loan 1946	1,500.00	45.00
13	Rani Bhuwan Raj Lakshmi Devi of Basti Endowment Trust.	Registrar, Banaras Hindu University, Varanasi.	3% Conversion Loan 1946	7,300.00	219.00
<i>Pauri Garhwal</i>					
14	Garhwal Kshattriya Education Trust Fund.	Secretary, Garhwal Kshattriya Education Trust Fund, Pauri, Garhwal.	3% Conversion Loan 1946	51,800.00	1,554.00
<i>Lucknow</i>					
15	Nagar Education Endowment Trust.	Secretary, Nagar Education Endowment Trust, Upper-India, Lucknow.	3% Conversion Loan 1946. 3% 1st Development Loan 1970-75 Treasury Savings Deposit Certificates National Plan Savings Certificates	16,600.00 1,800.00 14,500.00 2,800.00	1,132.00

7	8	9	10	11
Rs.	Rs.		Rs.	Rs.
..	123'00	Interest remitted . Fee paid to Govt. .	121'76 1'24 <u>123'00</u>	..
..	156'00	Interest remitted . Fee paid to Govt. .	154'44 1'56 <u>156'00</u>	..
..	444'00	Interest remitted . Fee paid to Govt. .	439'56 4'44 <u>444'00</u>	..
..	780'00	Interest remitted . Fee paid to Govt. .	772'20 7'80 <u>780'00</u>	..
..	1,350'00	Interest remitted . Fee paid to Govt. .	1,336'50 13'50 <u>1,350'00</u>	..
..	273'00	Interest remitted . Fee paid to Govt. .	270'26 2'74 <u>273'00</u>	..
..	174'00	Interest remitted . Fee paid to Govt. .	172'26 1'74 <u>174'00</u>	..
..	6,913'00	Interest remitted . Fee paid to Govt. .	6,836'62 76'38 <u>6,913'00</u>	..
..	45'00	Interest remitted . Fee paid to Govt. .	44'54 0'46 <u>45'00</u>	..
..	219'00	Interest remitted . Fee paid to Govt. .	216'80 2'20 <u>219'00</u>	..
..	1,554'00	Interest remitted . Fee paid to Govt. .	1,538'46 15'54 <u>1,554'00</u>	..
..	1,132'00	Interest remitted . Fee paid to Govt. .	1,120'67 11'33 <u>1,132'00</u>	..

Rs. 725'00 deducted at source by the R.B.I. Kanpur out of the interest on security of Rs. 18,300/- of 3% C. L. 1946 for 35th to 46th half years but Govt. fee has been realized on the gross amount of Intt. Action for claiming the refund is being taken.

1	2	3	4	5	6
				Rs.	Rs.
16	Captain Kr. Indra- jit Singh M.C.I. M.S. Memorial Research Scho- larship Endow- ment Trust.	Principal, Medical College, Lucknow.	3% Conversion 1946.	Loan 1,06,600.00	Rs. 1,06,600.00 3,198.00

Mirzapur

17	Girsaundi Kayastha Pathyala Endow- ment Trust.	Collector, Mirzapur	3% Conversion 1946.	Loan Treasury Savings Depo- sit Certificate	1,600.00 7,550.00 9,150.00 3,50.00
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PUNJAB

Pending apportionment of Securities relating to Central Charitable Endowments between India and Pakistan the list of Securities could not be prepared.

7	8	9	10	11
Rs.	Rs.		Rs.	Rs.
..	3,198.00	Interest remitted .	3,166.02	..
		Fee paid to Govt. .	31.98	
			<u>3,198.00</u>	
..	350.00	Interest remitted .	346.50	..
		Fee paid to Govt. .	3.50	
			<u>350.00</u>	

[No. F. 1/1/70-TCE.]

P. D. KASBEKAR,
Treasurer of Charitable
Endowments for India.

अर्थ विभाग

भारतीय पूर्त धर्मस्व के कोषाध्यक्ष का कार्यालय

नई दिल्ली, 15 जून, 1970

एत० अ० 2628.—भारतीय पूर्त धर्मस्व के कोषाध्यक्ष या उसके अभिकर्ताओं के द्वारा पूर्त धर्मस्व अधिनियम, 1890 (1890 के छठे अधिनियम) के अधीन 31 मार्च 1970 को धारित पूर्त धर्मस्वों (केन्द्रीय) से सम्बन्धित सम्पत्तियों और प्रतिभूतियों की सूची तथा 1969-70 के लेखों का सारांश सामान्य जानकारी के लिये नीचे प्रकाशित किया जा रहा है।

भाग 1—प्रतिभूतियों से भिन्न सम्पत्तियों की सूची

क्रम संख्या	निर्द्धान आदेश का ब्योरा		धर्मस्व का नाम	सम्पत्ति के प्रशासक	धारित सम्पत्ति			टिप्पणी
	संख्या	दिनांक			विवरण	मूल्य	वार्षिक आय यदि मालूम हो	
1	2	3	4	5	6	7	8	9

भारत :

- | | | | | | | |
|----------------------|------------|----------------|----------------|-----------------|------------|------------|
| 1. पुनर्वास मंत्रालय | 5 सितम्बर, | देशबन्धु कालेज | प्रशासक बोर्ड, | कालकाजी, दिल्ली | मालूम नहीं | मालूम नहीं |
| अधिसूचना संख्या | 1952 | (दिल्ली) | जिसमें निम्न- | (ब्लाक एफ | | |
| आर० एच० सी०/ | | निधि | लिखित सदस्य | कालकाजी) में | | |

II (5)/32, निर्माण, 17 फरवरी,

आवास तथा पूर्ति 1968

मंत्रालय (निर्माण)

तथा आवास विभाग)

की अधिसूचना संख्या

3/163/64-एल 12 मार्च, 1970

तथा शिक्षा और

युवक सेवा मंत्रालय

की अधिसूचना संख्या

एफ० 18-17/63-

यू० 1 के द्वारा

यथा संशोधित।

शामिल हैं :— स्थित भूमि का
(क) भारत सरकार के दो अधि- पूरा खण्ड या अंश
कारी, शिक्षा तथा वृद्धि सभी इमारतों
युवक-सेवा मंत्रालय द्वारा नामजद, तथा तामीरी ढांचे,
लय द्वारा नामजद, इस भूमि का क्षेत्र-
(ख) भारत सरकार फल 17' 47
कार का एक अधि- एकड़ या उस
कारी वित्त मंत्रालय के लगभग है और
द्वारा नामजद, इसकी हदबन्दी इस
(ग) भारत सरकार प्रकार है :—उत्तर
कार के दो अधि- में : 545'-6"
कारी, पुनर्वास तक सीमा रेखा
मंत्रालय द्वारा नाम- के साथ-साथ
जब, पश्चिम की ओर
(घ) पांच अन्य से पूर्व की ओर
सदस्थ, जो तरजीही आने वाली 75
तीर पर गैर-सर- फुट चौड़ी सड़क,
कारी होते हैं उत्तर से दक्षिण
और बिन्हे भारत की ओर आने वाला
सरकार द्वारा नाम- 39 फुट का पहुँच
जद किया जाता मार्ग जो 180 फुट
है, लम्बा है और
(ङ) देशबन्धु उसके बाद सीमा
कालेज, कालका रेखा के साथ साथ

1	2	3	4	5	6	7	8	9
			जी का प्रिन्सिपल, पूर्व दिशा की ओर (च) देसबन्धु मुड़ जाता है तथा कालेज, कालका जिसके अन्तर्गत जी के अध्यापकों क्षेत्र 328 फुट के दो प्रतिनिधि क्षेत्र आ जाता है। जिन्हें वर्तमान पूर्व में : सरकारी दिल्ली विश्वविद्या- जमीन जो इस लय के तत्समय समय खाली है। नियमों के अनुसार दक्षिण में : 80 चुना जाता है, फुट चौड़ी सड़क। और, पश्चिम में : 44 (छ) दिल्ली फुट चौड़ी सड़क विश्वविद्यालय जिस पर मकानों द्वारा नामजद दो का एक खण्ड है सदस्य। (जिसे एफ ब्लॉक कहा जाता है) और सड़क के पार सफेद जमीन।					
2. स्वास्थ्य मंत्रालय अधिसूचना संख्या एफ० 4-3(2)/ 53-एम-1, जिसमें	12-6-1953 27-11-1963	महिलाओं तथा बच्चों के लेडी हार्डिंग अस्प-	लेडी हार्डिंग मेडि- कल कालेज और अस्पताल का प्रशासनिक बोर्ड	लेडी हार्डिंग मेडि- कल कालेज और अस्पताल, दिल्ली की भूमि और	63,50,537.00 रुपये	मा म नहीं।		

स्वास्थ्य मंत्रालय की
अधिसूचना संख्या
एफ० 4-2/61-
एम० II(एम०ई०)
द्वारा यथा संशो-
धित ।

ताल दिल्ली)
की निधि ।

इमारत सभी
फिस्तर, फर्नीचर
और उपकरणों
आदि सहित ।
लेडी हाडिंग
मेडिकल कालेज
और अस्पताल
दिल्ली का क्षेत्र-
फल 49.82
एकड़ है ।
स्थान :— पंचकुई
रोड ।

हृदयन्दी इस प्रकार
है :—

उत्तर :—पंचकुई रोड
दक्षिण : लेडी
हाडिंग रोड
पूर्व : कनाट सर्कस
पश्चिम : बेयर्ड
रोड ।

सर्वेक्षण संख्या :
सी० ई० 2370

भू० वि० का०
संख्या 94

एफ. ० 14-26-
161-इन्स्टिट्यूट

इंडिया

संघ के सदस्य

कसौली की इमारत
(2) लेडी लिन-
लियगो सेनिटो-
रियम, कसौली की
इमारत ।
(3) शैल्टन लांज,
कसौली ।

महाराष्ट्र

1. जी० आई० एच०
डी० शिक्षा,
संख्या 433

27 मई, 1909 भारतीय विज्ञान
संस्थान

बम्बई का "विक्टोरिया
कलक्टर, श्री नारा- बिल्डिंग"—पूर्व
यण दत्तात्रय सिरूर स्वामित्व (फ्रीहोल्ड)
और श्री नवल की वह सारी
एच० टाटा भूमि जो फोर्ट
में पार्सी बाजार
स्ट्रीट के पूर्व में
एल्फिन्स्टन सर्किल
पर या उसके बरा-
बर में स्थित है ।
इसमें बाटिका गृह,
वास्तु गृह और
इमारतें शामिल
हैं जिसे "विक्टो-
रिया बिल्डिंग" कहा
जाता है । इसका
क्षेत्रफल 482 3/4
वर्ग गज है

तदेव

तदेव

1	2	3	4	5	6	7	8	9
2 और 3	तदेव	तदेव	तदेव			तदेव	तदेव	तदेव
					“एल्वियन प्लेस और अलेक्जेंडर टेरेस भूमि का वह सारा भाग जो परेल रोड के पूर्व में मायखला में स्थित है। इसमें बाटिका गृह वास गृह और इमारतें अहाते में बने नोकर-चाकरों के मकान और अस्त्र- बल शामिल हैं, जिन्हें एल्वियन प्लेस और अलेक्जें- ड्रा टेरेस कहा जाता है इसका क्षेत्रफल 11,104 वर्ग गज है।			
4 और 5	तदेव	तदेव	तदेव	तदेव	“रेहाऊन” और सेडहूस्ट हाऊस” बम्बई द्वीप में,	तदेव	तदेव	तदेव

अपोलो रिक्ले-
मेशन पर स्थित
भूमि का पट्टे
पर मिला हुआ
वह टुकड़ा जिस
का क्षेत्रफल
2004 $\frac{8}{9}$ वर्ग
गज है और जिस
पर "रेहाऊस"
और "सेंडहस्ट
हाऊस" नामक
दो इमारतें बनी
हुई हैं।

6 और 7	तदेव	तदेव	तदेव	तदेव	"रूजवैल्ट या एजरा हाऊस"— पट्टे पर मिली भूमि का वह मारा टुकड़ा जो अपोलो रिक्ले- मेशन पर स्थित है जिसका क्षेत्र- फल 533-3/9 वर्ग गज है और जिस पर "रूज- वैल्ट हाउस या	तदेव	तदेव	—
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1	2	3	4	5	6	7	8	9
					<p>एजरा हाऊस” नामक इमारत बनी हुई है। इसके अतिरिक्त लगभग 573-³/₅ वर्ग गज का पट्टे पर ली गई भूमि का वह टुकड़ा भी जो बम्बई द्वीप में अपोलो रिक्लेमेशन पर स्थित है।</p>			
8 और 9	तदेव	तदेव	तदेव	तदेव	<p>“सारजेंट हाऊस और जैकिन्स हाऊस”—बम्बई द्वीप में अपोलो रिक्लेमेशन पर स्थित 3487 2/9 वर्ग गज का भूमि का वह टुकड़ा जिस पर सारजेंट</p>	तदेव	तदेव	—

हाऊस और
जकिन हाऊस
नामक इमारतें
स्थित हैं।

10. जी० आई एच० डी० की शिक्षा संख्या 433	27 मई, 1909	भारतीय विज्ञान संस्थान	बम्बई का कलेक्टर श्री नारायण दत्ता- त्रय सिरूर और श्री एच० टाटा	“न्यू शामजी] बिल्डिंग्स जिसे अब स्टेशन टेरे- सिस स्लीटर रोड कहा जाता है— फोरे टेन्योर की लगभग 2,290 वर्ग गज की भूमि, जिस पर कई वाटिका गृह, वास गृह या रिहायशी मकान बने हुए हैं, जिन्हें “न्यू शामजी बिल्डिंग्स एक्सटेंशन” कहा जाता था परन्तु जिसका वर्तमान नाम स्टेशन टेरेस है तथा यह	तदेव	तदेव
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1	2	3	4	5	6	7	8	9
					बम्बई में स्लीटर रोड, के दक्षिण में स्थित है।			
11	तदेव	तदेव	तदेव	तदेव	“केण्डी हाऊस— पट्टे पर मिली हुई भूमि का वह टुकड़ा जो बम्बई द्वीप में अगो नो रिक्लेमेशन पर स्थित है, जिस का क्षेत्रफल लग- भग 529 6/9 वर्ग गज है और जिसे “केण्डी हाऊस” कहा जाता है।	तदेव	तदेव	
12 और 13	तदेव	तदेव	तदेव	तदेव	“एल्वियन प्लेस और अलेक्जेंड्रा टेरेस” के तिकड़ की भूमि का	तदेव	तदेव	भूमि अभिग्रहण अधिकारी ने बम्बई शहर लिए 107

वर्ग गज भूमि
को अभिगृहीत
कर लिया है।

वह टुकड़ा जिस
का क्षेत्रफल लग-
मा 8,570 वर्ग
गज है और जो
वम्बई के कल-
क्टर द्वारा वम्बई
शहर में परेल
रोड पर माय-
खला में स्थित
भूमि खंड के
साथ पंजीकृत है,
इसमें वाटिका गृह,
वासगृह और
रिहायशी मकान
शामिल हैं। इसे
“एल्वियन प्लेस
और अलेक्जेंड्रा
टेरेस” के निकट
की भूमि कहा
जाता है।

14	तदेव	तदेव	तदेव	तदेव	तदेव	तदेव	74,686 वर्ग गज भूमि में से 15,575.80 वर्ग गज भूमि,
				“परेल टैंक रोड पर स्थित भूमि” (1) लगभग 67,057 वर्ग			

1	2	3	4	5	6	7	8	9
					गज भूमि का वह टुकड़ा जिसमें से 7021 वर्गगज सरकारी शेका भूमि और 2189 वर्गगज सरकारी भूमि जिसका हाल ही में निर्धारण किया गया है, शामिल है और शेष इनाम भूमि है जो परेल में परेल गवर्नमेंट टैंक को जाने वाली सार्व- जनिक सड़क पर स्थित है जिसे परेल टैंक रोड स्थित भूमि (वागे श्री हिल) कहा जाता है।		टाटा हाइड्रो इलेक्ट्रिक पावर एण्ड सप्लाय कम्पनी लिमिटेड के लिए प्रषण लाइसेंस बिछाने और अन्य निर्माण कार्य करने के लिए भूमि अभिग्रहण अधिनियम के अन्तर्गत सर- कार द्वारा अभिगृहीत कर ली गयी तथा 37,471.52 वर्गगज भूमि बाद में 1922 में भूमि अभि- ग्रहण अधिकारी द्वारा अभिगृहीत कर ली गयी।	

(2) परेलस्थित,
इनाम भूमि का
खाली पड़ा टुकड़ा
जिसका क्षेत्रफल
लगभग 6005
वर्गगज है।]

(3) गवर्नमेंट
टोका भूमि का
खाली पड़ा टुकड़ा
जिसका क्षेत्रफल
लगभग 1058
वर्गगज है और जो
बम्बई नगर में
परेल पर गोलांकी
हिल रोड पर और
उसके दक्षिण में
स्थित है।

(4) सरकारी
टोका भूमि का
खाली पड़ा टुकड़ा
जिसका क्षेत्रफल
लगभग 566
वर्गगज है और जो
बम्बई नगर में
परेल पर गोलांकी

परेल टैंक रोड पर
स्थित भूमि का
एक भाग सी०
एस० संख्या
1,202—पाटी
जिसका क्षेत्रफल
2043.88 वर्ग-
गज है और सी०

1	2	3	4	5	6	7	8	9
					रोड पर और उसके दक्षिण में स्थित है।		एस० संख्या 203 पार्ट जिसका क्षेत्र- फल 623.33 वर्गगज है, बम्बई नगर निगम ने, भूमि अभिग्रहण अधिनियम (1894 का पहला) की धारा 12(2) के अधीन एक जला- शय के निर्माण के लिये अभिगृहीत कर लिया था।	
15. जी०आई०एच० डि०-शिक्षा संख्या 432	27 मई, 1909	भारतीय विज्ञान संस्थान	बम्बई का कलकत्तर श्री नारायण दत्तात्रय सिरूर और श्री नवल एच० टाटा	बम्बई नगर और रजिस्ट्रेशन उप- जिले में कोलाबा रोड के पश्चिम में स्थित भूमि का वह सारा टुकड़ा जिसका क्षेत्रफल	18,44108.28रु.	199,675.08 रु.		

लैंगभंग 2020
वर्गगज है और
जिसकी हदबंदी
इस प्रकार है :—
उत्तर में या उत्तर
की ओर : सर
करीमभाई इब्राहिम
बारोनेतसी न्यास
के न्यासियों की
संपत्ति, दक्षिण में
या दक्षिण की
ओर : पुलिस
चौकी की सड़क;
पूर्व में या पूर्व की
ओर : कोलाबा
रोड, पश्चिम में
या पश्चिम की
ओर : बोडहाऊस
रोड। यह भूमि
बम्बई के कलक्टर
की किताबों में रेंट
रोल संख्या 8509
पर दर्ज है और
इसकी कोलाबा
प्रभाग की बन्दो-

1	2	3	4	5	6	7	8	9
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बस्त सर्वेक्षण
संख्या 48 है।
इसमें उस भूमि
पर बनी इमारतें
और अन्य ढांचे
शामिल हैं। इनका
निर्धारण बम्बई
नगर पालिका द्वारा
अवार्ड संख्या 213
और 214 और
क्रमशः कोलाबा
रोड और कोड-
हाऊस रोड व
गली संख्या 158
और 125 तथा
लोअर कोलाबा
रोड की गली
संख्या 154 के
अंतर्गत किया गया
है।

16. जी०आर०ई०डी० 7 मार्च, 1906 सर जमशेदजी सचिव सर जमशेद- बम्बई में हार्नबाई मालूम नहीं मालूम नहीं
संख्या 452 जोजीभाई जी जोजी भाई रोड, फोर्ट पर स्थित
पारसी हित- पारसी हितकारी 1688 वर्गगज
कारी संस्थान संस्थान, बम्बई। भूमि का टुकड़ा
और उस पर बने
हुए रिहायशी मकान
और इमारतें।

17. जी०आर०ई०डी०, 10 जुलाई, 1912 तदेव तदेव गोलागली, फोर्ट तदेव तदेव
संख्या 1778 बम्बई में स्थित
पूर्ण स्वामित्व वाली
भूमि का सारा
टुकड़ा और उस
पर बने हुए बाटिका
गृह, वासगृह और
अस्तबल, जिसका
क्षेत्रफल लगभग
173 और 62
वर्ग मज है।

मद्रास

1. मद्रास राज्य आदेश सं० 389-शिक्षा, भारत सरकार, रक्षा मंत्रालय की	25 जून, 1904	लारेंस मेमोरियल स्कूल (लवडेल) निधि	(क) भारत सरकार के तीन प्रतिनिधि जिनमें से एक शिक्षा और	(क) मद्रास में स्थित भूमि जिसकी सर्वेक्षण संख्या 232 है और जिसका क्षेत्र	1,26,475.99, २०	मालूम नहीं	इस सम्पत्ति पर असैनिक अनायालय का कब्जा है। यह कब्जा इस
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1	2	3	4	5	6	7	8	9
अधिसूचना संख्या 778-क, भारत सरकार, रक्षा मंत्रालय की अधिसूचना संख्या एफ 19/84/52 जी०आई० और शिक्षा और वैज्ञानिक अनुसंधान मंत्रालय की अधिसूचना संख्या एफ० 19-39/54-एच०-शिक्षा, 19-32/57-17-डी० 5 एफ० 19-10/57-डी० 5-द्वारा यथासंशोधित	14 मई, 1949	14 अगस्त, 1952	15/17-फरवरी, 1956, 23 अगस्त 1957	28 नवम्बर, 1957	अनुसंधान मंत्रालय से होगा जो इस निधि का अध्यास होगा, एक वित्त मंत्रालय से होगा जो स्कूल का कोषाध्यक्ष होगा और एक सदस्य रक्षा मंत्रालय से होगा।	फल 15 कानी, 18 गाउंड और 1678 वर्गफुट है और उस पर बनी इमारत जिस का नाम मद्रास सैनिक बालिका अनायालय (मद्रास मिलिट्री फ्रीमेल आरफन आसाइलम) है (ख) नीलमिरि जिले में केटी और उटकमंड में स्थित भूमि खण्ड जिनकी सर्वेक्षण संख्याएं और क्षेत्रफल इस प्रकार है :—	भर्त पर दिया गया था कि वहां पर अनायालय की लड़कियों के अलावा, मद्रास असैनिक बालिका अनायालय में पहले भर्ती की गयी 30 अन्य बालिकाओं के भारपोषण और शिक्षा की व्यवस्था की जाएगी।	
					ग्राम :	सर्वे० सं० क्षेत्रफल		
						ए० सी०		
					केटी	1158	12.57	
						1224-4	49-26	

1354-2	606.55
1355-3	25.34
1355.5	4.20
1356.2	0.74
1356-4	1.06
1225	0.67
ऊटकमंड 5020	1.66-4/8
5018	0.05-5/8
केटी 1159-1	0.14
1161-1बी	1.65
ऊटकमंड 4956	6.3-4/8

उत्तर प्रदेश

1. उत्तर प्रदेश सरकार, क्रमशः 2 अप्रैल गिरेंडी कायस्थ प्रबन्ध समिति, (क) जिला मिरजा-
 जिला विभाग, अधि- 1918 और 29 पाठशाला जिसके पदेन पुर के मुहल्ला
 सूचना संख्या 602/ नवम्बर, 1923 धर्मस्थ न्यास, अध्यक्ष मिरजापुर वेलेजलीगंज में
 XV—301 और मिरजापुर, के कलक्टर होंगे स्थित तीन मकान
 808-जी/XV/619/ और जिसमें स्व० जिनकी हदबन्दी
 1923 मुंशी बिन्देश्वरी इस प्रकार है :—
 प्रसाद वकील की (1) दक्षिण-श्री
 सम्पत्ति के निष्पा- प्यारेलाल का 600.00 रु० मालूम नहीं
 दक सदस्य होंगे। मकान;
 उत्तर: मुसम्मात
 झुन्ना का मकान;
 पश्चिम : गवर्नमेंट]

1	2	3	4	5	6	7	8	9
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रोड;

पूर्व : श्री सुमेर सुनार
का मकान ।

(2) दक्षिण : मुंशी

बिन्देस्वरी प्रसाद 600.00 रु० तदेव

वकील का मकान;

उत्तर : मस्जिद,

पश्चिम : श्री

रामेश्वर तेली का

मकान,

पूर्व : सड़क ।

(3) दक्षिण: श्री

बुद्धु का मकान, 600.00 रु० तदेव

उत्तर: मुंशी बिंदे-

स्वरी प्रसाद

वकील का मकान

पश्चिम: मुसम्मात

उमराव का मकान;

पूर्व: सड़क ।

(ख) मिरजापुर

जिले की चुनार तहसील के मौजा मिरोंड़ी में स्थित बाग ।	600.00 रु०	तदेव
(ग) मिरजापुर जिले की चुनार तहसील के मौजा गिरोंड़ी में, उप- र्युक्त (ख) में बताये गये बाग ३ स्थित पाठशाला	50.00 रु०	तदेव

पंजाब

चूँकि केन्द्रीय पूर्व घर्मस्व से सम्बद्ध सम्पत्तियों का भारत और पाकिस्तान के बीच बंटवारा अभी नहीं हुआ है, इसलिये इन सम्पत्तियों की सूची अभी तैयार नहीं की गयी है ।

भाग 11—प्रतिभूतियों की सूची और लेखा सारांश

सामग्री संख्या	धर्मस्व का नाम	वे व्यक्ति जिनकी ओर से धारित है	प्रतिभूतियों का व्यौरा	प्रतिभूतियों की कुल रकम	नकद		
					वसूल किया गया व्याज या लाभान्न		
(1)	(2)	(3)	(4)	(5)	(6)		
भारत				रु०	रु०	रु०	
1.	वाणिज्यिक नाविक सुविधा निधि	सुख-वाणिज्यिक नाविक सुविधा निधि की समिति	3 प्रतिशत रूपांतरण ऋण 1946 4½ प्रतिशत ऋण 1986 राजकोष बचत जमा पत्र 4 प्रतिशत छम्बई नगरपालिका ऋण 1971	1,49,100.00 4,50,000.00 50,000.00			
				2,38,500.00	8,87,600.00	36,263.00	
2.	खण्डपारा राज्य न्यास निधि	खण्डपारा राज्य न्यास निधि का न्यासी बोर्ड	4 प्रतिशत ऋण 1972	30,600.00	30,600.00	1,224.00	
3.	सशस्त्र सेना हितकारी निधि	सशस्त्र सेना हितकारी निधि की सामान्य समिति	3 प्रतिशत पहला विकास ऋण 1970—75 4½ प्रतिशत ऋण 1971 राजकोष बचत जमा पत्र 3 प्रतिशत रूपांतरण ऋण 1946	21,65,200.00 5,38,000.00 81,900.00			
				8,00,400.00	35,85,500.00	1,16,454.00	

प्राप्तियां		नकद व्यय	नकद शेष	टिप्पणी
अन्य नकद प्राप्तियां	नकद प्राप्तियों की कुल रकम	अदायगियां		
(7)	(8)	(9)	(10)	(11)
₹०	₹०	₹०		
—	36,263.00	दिया गया ब्याज सरकार को दी गई फीस	35,900.36 362.64 <hr/> 36,263.00	—
—	1,224.00	दिया गया ब्याज सरकार को दी गई फीस	1,211.76 12.24 <hr/> 1,224.00	—
(क) 35.00	1,16,489.00	दिया गया ब्याज सरकार को दी गई फीस	1,15,289.46 1,164.54	यह रकम अथ रोष की छोटक है इसे निधि प्राधिकारियों के पास भेज दिया गया है ।
		(क) अन्य भुगतान	35.00	
			<hr/> 1,16,489.00	

(1)	(2)	(3)	(4)	(5)	(6)
4.	महिलाओं तथा बच्चों के लेडी हाईम मेडिकल लेडी हाईम अस्पताल (दिल्ली) की निधि	लेडी हाईम मेडिकल कालेज और अस्पताल का प्रशासनिक बोर्ड	3 प्रतिशत रूपान्तरण ऋण 1946 4½ प्रतिशत ऋण 1986 3 प्रतिशत पहला विकास ऋण 1970—75 राजकोष बचत रक्षा जमा पत्र राष्ट्रीय/आयोजना/रक्षा बचत पत्र 4½ प्रतिशत ऋण 1973	8,05,800.00 7,300.00 25,300.00 1,16,500.00 15,81,900.00 88,100.00	26,24,000.00 32,220.86
5.	सेना अधिकारी हितकारी निधि	सेना अधिकारी हितकारी निधि की सामान्य समिति	3 प्रतिशत रूपान्तरण ऋण 1946	53,300.00	53,300.00 1,599.00
6.	सेंट डन्स्टन की (भारत) निधि	सेंट डन्स्टन की (भारत) निधि का न्यासी बोर्ड	3 प्रतिशत रूपान्तरण ऋण 1946 3 प्रतिशत पहला विकास ऋण 1970—75 4½ प्रतिशत ऋण 1989 राजकोष बचत जमा पत्र राष्ट्रीय/आयोजना/बचतपत्र	92,900.00 6,28,200.00 15,000.00 1,00,000.00 60,000.00	8,96,100.00 31,266.00

7	8	9	10	11
(ख) 5,20,000.00	5,52,220.86	दिया गया ब्याज सरकार को दी गई फीस (ख) अन्य भुगतान	31,898.64 322.22 5,20,000.00 <hr/> 5,52,220.86	—
—	1,599.00	दिया गया ब्याज सरकार को दी गई फीस	1,583.00 16.00 <hr/> 1,599.00	—
(ग) 34,000.00	65,266.00	दिया गया ब्याज सरकार को दी गई फीस	30,953.32 312.68 <hr/> 31,266.00	34,000 00
(ग) यह निम्नलिखित प्रतिभूतियों के शोधन से प्राप्त रकम की द्योतक है : 2½ प्रतिशत ऋण 1962 18,000 र० 4 प्रतिशत बम्बई विकास ऋण 1967 1,000 र० 3½ प्रतिशत राष्ट्रीय आयोजना ऋण 1964 15,000 <hr/>				जोड़ : 34,000

(ख) यह रकम निधि प्राधिकारियों से प्राप्त उस रकम की द्योतक है जिसे 5,20,000.00 रुपये के 12 वर्षीय राष्ट्रीय रक्षा बचत पत्रों में लगा दिया गया है

(ग) यह निम्नलिखित प्रतिभूतियों के शोधन से प्राप्त रकम की द्योतक है :
2½ प्रतिशत ऋण 1962 18,000
र० 4 प्रतिशत बम्बई विकास ऋण 1967 1,000 र०
3½ प्रतिशत राष्ट्रीय आयोजना ऋण 1964 15,000

1	2	3	4	5	6
7.	सेना की केन्द्रीय हितकारी निधि	सेना की केन्द्रीय हितकारी निधि की सामान्य समिति	(घ)	(क)	15,754.25

7	8	9	10	11
ड.	₹ 15,754.25 दिया गया ब्याज सरकार को दी गई फीस	15,596.71 157.54 <hr/> 15,754.25	—	(घ) निधि की 55,38,800 रुपये के अंकित मूल्य की प्रतिभूतियां निधि प्राधिकारियों को लौटा दी गई हैं क्योंकि भारत के पूर्व धर्मस्वों के कोषा- ध्यक्ष से यह सम्पत्ति, रक्षा मंत्रालय को दिनांक 27 मई, 1968 को अधिसूचना संख्या एस० आर० ओ० 246 के अनुसार ले ली गई है।

1	2	4	5	6	
8.	वायुसेना अधिकारी अंशदायी शिक्षा निधि	वायु सेना अधिकारी अंश- दायी शिक्षा निधि की सामान्य समिति	मद्रास औद्योगिक निवेश नियम लि० के पास मीयादी जमा राष्ट्रीय रक्षा पत्र रक्षा जमा पत्र 4 $\frac{3}{4}$ प्रतिशत मद्रास ऋण 1976	50,000.00 55,000.00 1,00,000.00 40,100.00	2,45,100.00
					24,038.14

7	8	9	10	11
(रु) 4,17,300.00	4,41,338.14	दिया गया ब्याज सरकार को दी गई फ़ीस	23,797.76 240.38	—
		(रु) अन्य भुगतान	4,17,300.00	
			4,41,338.14	
				(रु) यह रकम 4 प्रतिशत ब्याज वाले ऋण 1969 को वापस की गई 2,72,300 रुपये की रकम और मद्रास औद्यो- गिक निवेशनिगम लिमिटेड के पास रखी गई मियादी जमा की 1,45,000 रुपये की रकम की बचतक है। (निगम में लगाई हुई कुल रकम 1,95,000 रुपये थी जिस में से 1,45,000 रुपये की रकम मियाद पूरी हो जाने के बाद वसूल कर ली गई है। और 50000 रुपये की बाकी रकम उक्त निगम में फिर से लगा दी गई है)। शोधन से प्राप्त रकम निधि के प्राधिकारियों को वापस कर दी गई है।

(1)	(2)	(3)	(4)	(5)	(6)
				₹०	₹०
9.	बामस रोड बैल स्मारक निधि	अध्यक्ष, वन अनुसंधान संस्थान और कालिज, देहरादून	3 प्रतिशत रूपान्तरण ऋण 1946	3,100.00	3,100.00 93.00
10.	केन्द्रीय युद्धोपरान्त पुनर्वास निधि	केन्द्रीय युद्धोपरान्त पुनर्वास निधि की प्रबन्ध समिति	4 प्रतिशत ऋण 1979 राष्ट्रीय आयोजना बचत पत्र राजकोष बचत जमा पत्र	1,80,000.00 25,000.00 25,000.00	2,30,000.00 8,200.00
11.	भारतीय पास्चर संस्थान	भारतीय पास्चर संस्थान की संस्था के सदस्य	3 प्रतिशत रूपान्तरण ऋण 1946 4 प्रतिशत ऋण 1980 राष्ट्रीय आयोजना बचत पत्र	66,900.00 1,10,900.00 15,000.00	1,92,800.00 6,443.00
12.	राष्ट्रीय शिक्षक कल्याण निधि	राष्ट्रीय शिक्षक कल्याण निधि की सामान्य समिति	4½ प्रतिशत राष्ट्रीय रक्षा बाण्ड 1972 मद्रास औद्योगिक निवेश निगम लि० के पास मियादी जमा	29,50,000.00 3,00,000.00	32,50,000.00 1,25,375.00

(7)	(8)	(9)	(10)	(11)
			₹०	
—	93.00	दिया गया ब्याज सरकार को दी गई फीस	92.06 0.94	—
			<u>93.00</u>	
--	[8,200.00	दिया गया ब्याज सरकार को दी गई फीस	8,118.00 82.00	—
			<u>8,200.00</u>	
--	6,443.00	दिया गया ब्याज सरकार को दी गई फीस	6,378.56 64.44	—
			<u>6,443.00</u>	
(च) 51,00,450.72	52,25,825.72	दिया गया ब्याज सरकार को दी गई फीस	1,24,121.24 1,253.76	—
		(छ) अन्य भुगतान	<u>51,00,450.72</u>	
			52,25,825.72	
				(च) इस रकम में से 450.72 ₹० की रकम उस बाकी रकम की द्योतक है जो बम्बई नगर निगम के 33,79,000 रुपये के अंकित मूल्य के ऋण पत्रों का 33,99,549.18 रुपये की लागत पर खरीदने के बाद बची और बाकी 51,00,000 रुपये की रकम उस रकम की

(1)	(2)	(3)	(4)	(5)	(6)
				र०	र०
13.	पुस्तकालय विज्ञान के लिए निधि की प्रबन्ध समिति	मद्रास औद्योगिक निवेश निगम लि०	के पास मियादी जमा	1,50,000.00	8,625.00
	शारदा रंगनाथन घर्मस्व			1,50,000.00	
14.	देहरादून स्थित वयस्क अधीक्षक, वयस्क अंघ	रक्षा जमा पत्र		10,350.00	
	अन्ध प्रशिक्षण केन्द्र की प्रशिक्षण केन्द्र, देहरादून	4 प्रतिशत बम्बई विकास ऋण		21,000.00	
	बनुवाई बाईरामजी कागा	1963			
	प्रशिक्षणार्थी कल्याण निधि	4 प्रतिशत बम्बई राज्य विकास		3 000.00	
		ऋण 1963			
		4 प्रतिशत बम्बई राज्य विकास		5,000.00	
		ऋण 1964			
		4 प्रतिशत बम्बई विकास		15,000.00	10.00
		ऋण 1967		54,350.00	
15.	सशस्त्र सेना पुनर्निर्माण निधि	सशस्त्र सेना पुनर्निर्माण	3 प्रतिशत पहला विकास	75,73,900.00	
		निधि की सामान्य समिति	ऋण 1970-75		
			4½ प्रतिशत ऋण 1971	53,33,100.00	4,67,206.50
				1,29,07,000.00	

(7)	(8)	(9)	(10)	(11)
—	8,625.00	दिया गया ब्याज सरकार को दी गई फीस	₹ 8,531.74 86.26 <hr/> 8,625.00	— — —
(ज) 100.00	110.00	दिया गया ब्याज सरकार को दी गई फीस (ज) अन्य भुगतान	9.90 0.10 100.00 <hr/> 110.00	— —
(झ) 98.25	4,67,304.75	दिया गया ब्याज सरकार को दी गई फीस (झ) अन्य भुगतान	4,62,534.42 4,672.08 98.25 <hr/> 4,67,304.75	— —

द्योतक है जो स्वीकृत प्रतिभूतियों में लगाये जाने के लिये निधि प्राधिकारियों से प्राप्त हुई है।

(छ) यह रकम :—

(i) 450.72 रुपये की शेष रकम की द्योतक है जो बम्बई नगर निगम के 33,79,000 रुपये के अंकित मूल्य के ऋण पत्रों को 33,99,549.28 रुपये की लागत पर खरीदने पर बची। 450.72 रुपये की यह रकम निधि प्राधिकारियों को भेज दी गयी है।

(ii) 3,00,000 रुपये की रकम की द्योतक है जिसे मद्रास औद्योगिक निवेश निगम लिमिटेड के पास मियादी जमा के रूप में रख दिया गया है; और

(iii) 48,00,000 रुपये की रकम की द्योतक है जो अनुमोदित प्रतिभूतियों में लगाने के लिए भारतीय रिजर्व बैंक को भेज दी गयी है। भारतीय रिजर्व बैंक ने पहले भेजी गई, 34,00,000 रुपये की रकम में से बम्बई

(1)	(2)	(3)	(4)	(5)	(6)
				रु०	रु०
16.	भारतीय भूतपूर्व गोरखा सैनिक कल्याण निधि	भारतीय भूतपूर्व गोरखा सैनिक कल्याण निधि की प्रशासनिक समिति	3 प्रतिशत पहला विकास ऋण 1970—75	3,82,000.00	3,82,000
					11,460.00
17.	झंडा दिवस निधि	झंडा दिवस निधि की प्रबन्ध समिति	3 प्रतिशत पहला विकास ऋण 1970—75	3,29,000.00	
			3 प्रतिशत रूपान्तरण ऋण 1946	4,20,000.00	
			4½ प्रतिशत मध्य प्रदेश राज्य विकास ऋण 1974	1,34,000.00	
			4½ प्रतिशत आन्ध्र प्रदेश राज्य विकास ऋण 1974	1,65,000.00	
			4½ प्रतिशत बिहार राज्य विकास ऋण 1974	1,58,000.00	
			4½ प्रतिशत उत्तर प्रदेश राज्य विकास ऋण 1974	50,000.00	
			4½ प्रतिशत मद्रास ऋण 1972	1,25,000.00	
			4½ प्रतिशत मद्रास ऋण 1974	1,08,000.00	
			4½ प्रतिशत महाराष्ट्र राज्य विकास ऋण 1974	1,07,000.00	
			राष्ट्रीय आयोजना बचत पत्र	1,00,000.00	16,96,000.00
					52,096.50

(7)	(8)	(9)	(10)	(11)
			रु०	
---	11,460.00	दिया गया व्याज	11,345.40	नगर निगम के 33,79,000 रुपये के अंकित मूल्य के ऋण पत्रों को 33,99,549.28 रुपये की लागत पर, खरीद लिया है। भारतीय रिजर्व बैंक से ऋण पत्रों की प्राप्ति की प्रतीक्षा की जा रही है। 14,00,000 रुपये की शेष रकम बैंक को निवेश के लिए 18 मार्च, 1970 को भेज दी गई थी। भारतीय रिजर्व बैंक से निवेश सम्बन्धी व्यौरे की प्राप्ति की प्रतीक्षा की जा रही है।
		सरकार को दी गई फीस	114.60	
			11,460.00	
(7)	1,00,000.00	1,52,096.50 दिया गया व्याज	51,575.52	1,00,000.00
		सरकार को दी गयी फीस	520.98	
			52,096.50	
<p>(ज) यह रकम 100 रुपये के प्रीमियम इनामी बांडों 1964 के शोधन से प्राप्त रकम की छोटक है जिसे 100-100 रुपये के 4½ प्रतिशत व्याज वाले रक्षा जमा पत्रों में लगा दिया गया है।</p> <p>(झ) यह रकम अथ शेष की छोटक है। इसे निधि प्राधिकारियों के पास भेज दिया गया है।</p> <p>(ञ) यह रकम 1,00,000 रुपये के 4 प्रतिशत व्याज वाले 10 वर्षीय राजकोष वचत जमा पत्रों के शोधन से प्राप्त रकम की छोटक है प्रतिभूतिय पर देय कुल व्याज की रकम।</p>				

(1)	(2)	(3)	(4)	(5)	(6)
महाराष्ट्र					
1. भारतीय विज्ञान संस्थान (बंगलौर की सम्पत्तियाँ)	भारतीय विज्ञान संस्थान बंगलौर की परिषद्	3 प्रतिशत ऋण 1970-75	2,200.00	1,98,800.00	(ट) 12,421.10
		5 $\frac{3}{4}$ प्रतिशत औद्योगिक वित्त निगम बाण्ड 1980	1,85,000.00		
		5 $\frac{3}{4}$ प्रतिशत औद्योगिक वित्त निगम बाण्ड 1981	11,600.00		
2. भारतीय विज्ञान संस्थान (बम्बई की सम्पत्तियाँ)	तदव	3 प्रतिशत रूपान्तरण ऋण 1946	10,22,800.00		
		3 प्रतिशत ऋण 1970-75	1,41,300.00	11,64,100.00	(द) 36,545.10
3. कराची के फकीरजी क्वासजी की छात्रवृत्ति निधि	कप्तान अधीक्षक, प्रशिक्षण पोत, डफरिन माझगांव, पायर, बम्बई-10	3 प्रतिशत रूपान्तरण ऋण 1946	60,000.00	60,000.00	(द) 1,422.00

(7)	(8)	(9)	(10)	(11)
				64,272.50 रुपये बैठती थी जिसमें से 12,176 रुपये की रकम आयकर के और अधिभार के रूप में काट ली गयी है। रकम वापस लेने की कार्रवाई की जा रही है।
(ट) 1,98,156.62	2,00,577.72	दिया गया व्याज	2,390.15	29.50 (ट) 14 अप्रैल 1969 को समाप्त हुई छमाही के सम्बन्ध में 2,04,100.00 रुपये के 3 प्रतिशत व्याज वाले ऋण 1970-75 की प्रतिभूतियों के।
		सरकार को दी गई फीस	30.95	
		(ड) अन्य भुगतान	1,98,127.12	
			<hr/>	
			2,00,548.22	
(ण) 3,16,334.53	4,12,879.63	दिया गया व्याज	36,170.44	3,061.50 रुपये के कुल व्याज में से आयकर और अधिभार के रूप में जो 673.40 रुपये की रकम काट ली गयी थी उसकी वापसी की मांग की जायगी और उसे निधि के प्राधिकारियों को लौटा दिया जायगा।
		(घ) सरकार को दी गई फीस	424.26	
		(त) अन्य भुगतान	3,76,284.93	
			<hr/>	
			4,12,879.63	
	1,422.00	दिया गया व्याज	1,404.00	
		सरकार को दी गयी फीस	18.00	
			<hr/>	
			1,422.00	(ठ) यह राशि मई, 1969 में, 3 प्रतिशत व्याज वाले ऋण

(1)	(2)	(3)	(4)	(5)	(6)
4.	चैटफील्ड स्मारक पुरस्कार निधि	1. प्रिंसिपल पुरुष प्रशिक्षण महाविद्यालय, पूना 2. प्रिंसिपल पुरुष प्रशिक्षण महाविद्यालय, धारवाड़ 3. प्रिंसिपल पुरुष प्रशिक्षण महाविद्यालय, अहमदाबाद	3 प्रतिशत रूपान्तरण ऋण 1946	200.00	200.00 6.00
5.	बणेश बलवन्त लिमये क्षात्र- वृत्ति निधि	शिक्षा निदेशक, महाराष्ट्र राज्य पूना	3 प्रतिशत रूपान्तरण ऋण 1946	56,000.00	56,000.00 1,680.00

(7)	(8)	(9)	(10)	(11)
(घ) 12.37	18.37 सरकार को दी गई फीस	(झ) 0.03	(ठ) 14.84	1970-75 की 2,01,900 रुपये की बिक्री से प्राप्त रकम की द्योतक है ।
	दिया गया ब्याज	1.73	(झ) पूना	
	सरकार को दी गई फीस	0.02	(ब) धारवाड़	
		(ब) 1.75	(ट) अहमदाबाद	(ड) यह रकम 1,85,000 रुपये
			(ठ) चूँकि पूना	के 5 $\frac{3}{4}$ प्रतिशत ब्याज वाले औद्यो-
			स्थित संस्थान को]	गिक वित्त निगम बांड 1980 की
			पहली अप्रैल	लागत की द्योतक है जिन्हें जून
			1964 से बन्द]	1969 में 1,86,499.12 रुपये
	दिया गया ब्याज	1.73	कर दिया गया	में खरीदा गया था और 10,000
	सरकार को दी गयी फीस	0.02	है इसलिए कोई	रुपये के 5 $\frac{3}{4}$ प्रतिशत ब्याज वाले
			ब्याज नहीं रखा	औद्योगिक वित्त निगम बांड
		(ट) 1.75	गया है ।	1981 की लागत की द्योतक है
				जिन्हें नवम्बर 1969 में
	जोड़	3.53	(घ) यह रकम	10,000 रुपये में खरीदा या था
			अर्थशेष की द्योतक	और 1600 रुपये के 5 $\frac{3}{4}$ तिस्त
	1,680.00 दिया गया ब्याज	663.20	है ।	ब्याज वाले औद्योगिक वित्त नगम
	सरकार को दी गयी फीस	16.80		के बांड 1986 की लागत की
				द्योतक है जिन्हें फरवरी 1970
				में 1628 रुपये में खरीदा गया
				था ।
		1,680.00		

(1)	(2)	(3)	(4)	(5)	(6)	(7)
6	सर विलियम मूर स्मारक निधि	सर्जन-जनरल, महाराष्ट्र सरकार, बम्बई	3 प्रतिशत रूपान्तरण ऋण 1946	1,100 00	1,100 00	33 00
7	बम्बई प्रेजाडसी मे मुसल-मानो मे शिक्षा को प्रोत्साहन देने के लिए काजी शाह-बुद्दीन धर्मस्व	शिक्षा निदेशक, महाराष्ट्र राज्य, पूना	3 प्रतिशत रूपान्तरण ऋण 1946	1,45,300 00		
			5 $\frac{3}{4}$ प्रतिशत महाराष्ट्र ऋण 1981	5,100.00	1,50,400 00	(घ) 4,610 07
8.	अग्रेजी की एस० एस० सी० परीक्षा सम्बन्धी पुरस्कारों के लिए निधि	तदेव	3 प्रतिशत रूपान्तरण ऋण 1946	400 00		
			4 प्रतिशत बं० पो० ट्रे० ऋण	3,000 00	3,400 00	132.00

(7)	(8)	(9)	(10)	(11)
	33.00	दिया गया ब्याज सरकार को दी गयी फीस	32.66 0.34	(ढ) 14 अप्रैल 1969 की समाप्त हुई छमाही के सम्बन्ध में 2,78,800 रुपये के 3 प्रतिशत ब्याज वाले 1970-75 ऋण की प्रतिभूतियों पर 4,182 रुपये के कुल ब्याज में से 920.40 रुपये का आयकर और अधिभार काट लिया गया था उसकी वापसी की मांग की जायगी और उसे निधि के प्राधिकारियों को लौटा दिया जायगा।
			33.00	
(न) 5,100.00	9,710.07	दिया गया ब्याज (प) सरकार को दी गई फीस (न) अन्य भुगतान	4,563.96 46.11 5,100.00	
			9,710.07	(ण) यह राशि निम्नलिखित प्रतिभूतियों की बिक्री से प्राप्त रकमों की ओतक है :—
	132.00	दिया गया ब्याज सरकार को दी गई फीस	130.68 1.32	
			132.00	
				(i) 3 प्रतिशत ब्याज वाले ऋण 1970-75 की 1,37,500 रुपये की प्रतिभूतियां जिनकी बिक्री हुई

1	2	3	4	5	6

7	8	9	10	11
				<p>1969 में 1,34,819.50 रुपये की लागत पर हुई।</p> <p>(ii) 4 प्रतिशत व्याज वाले बम्बई नगर निगम के ऋण-पत्रों की 2,47,500 रुपये की प्रतिभूतियां जिनकी बिक्री मई 1969 में 2,30,397.37 रुपये की लागत पर हुई।</p> <p>(iii) 4 प्रतिशत व्याज वाले बम्बई पोर्टट्रस्ट बांडों की 12,000 रुपये की प्रतिभूतियां जिनकी बिक्री अक्टूबर 1969 में 11,117.66 रुपये की लागत पर हुई।</p> <p>(त) यह बिक्री से प्राप्त रकमों के प्रेषण की द्योतक है।</p> <p>(थ) इसमें 49.60 रुपये की फीस शामिल है जिसे बेची गयी प्रतिभूतियों पर वसूल की गयी 4959.54 रुपये के व्याज की रकम में से लिया गया था।</p>

1	2	3	4	5	6

(7)	(8)	(9)	(10)	(11)
				<p>(द) सकल ब्याज की 1,800 रुपये की रकम में से आयकर और अधि-भार के रूप में काटी गई 378 रुपये की रकम की वापसी की मांग की जायगी और उसे निधि के प्राधिकारियों को लौटा दिया जाएगा ।</p> <p>(घ) 5100 रुपये के लिए 4 प्रतिशत ब्याज के महाराष्ट्र ऋण 1969 की प्रतिभूतियों पर के 29,30 और 31 अगस्त 1969 3 दिनों के ब्याज की 2.45 रुपये की रकम उसमें शामिल है ।</p> <p>(न) 4 प्रतिशत ब्याज वाले महाराष्ट्र ऋण 1969 की वापस की गयी रकम जिसे एक सितम्बर 1969 को लौटाया गया था और सममूल्य पर 5½ प्रतिशत ब्याज वाले महाराष्ट्र ऋण 1981 की प्रतिभूतियों में बदल दिया गया था ।</p> <p>(प) इसमें 0.02 पैसे की फीस शामिल है जिसे 2 45 रु० के साव धिक व्याज में वसूल किया गया है ।</p>

(1)	(2)	(3)	(4)	(5)	(6)
9	कृषि और शिक्षा सम्बन्धी सर सेसुन डेविड न्यास निधि	कृषि और सहकारिता विभाग महाराष्ट्र सरकार बम्बई के सचिव के माफ़ेत निधि का नयामी बोर्ड	4 प्रतिशत मद्रास ऋण 1971 4 प्रतिशत आन्ध्र प्रदेश ऋण 1971 4 प्रतिशत उत्तर प्रदेश ऋण 1971 4 प्रतिशत पश्चिम बंगाल ऋण 1971	45,000.00 46,100.00 30,000.00 6,30,000.00	7,51,100.00 30,044.00
10	बम्बई राज्य परिवीक्षा और अनुरक्षण संस्था की निधि	अध्यक्ष बम्बई राज्य परिवीक्षा और अनुरक्षण संस्था बी० आई० टी० ब्लाक संख्या 33, किंग्स सरकल, मतुंगा, बम्बई-19	5½ प्रतिशत महाराष्ट्र ऋण 1978 3 प्रतिशत रूपान्तरण ऋण 1946	14,000.00 7,000.00	21,000.00 980.00
11	भारतीय इम्पीरियल सहायता (छात्रवृत्ति) निधि	शिक्षा निदेशक महाराष्ट्र राज्य, पूना	3 प्रतिशत रूपान्तरण ऋण 1946	25,200.00	25,200.00 756.00
12	सावित्री बाई कृष्णाराव उपलपछात्रवृत्ति निधि	तदेव	3 प्रतिशत रूपान्तरण ऋण, 1946	12,800.00	12,80.00 384.00

(7)	(8)	(9)	(10)	(11)
	30,044.00	दिया गया ब्याज	29,743.56	
		सरकार को दी गई फीस	300.44	
			<hr/>	
			30,044.00	
	980.00	दिया गया ब्याज	970.20	
		सरकार को दी गई फीस	9.80	
			<hr/>	
			980.00	
	756.00	दिया गया ब्याज	748.44	
		सरकार को दी गई फीस	7.56	
			<hr/>	
			756.00	
	384.00	दिया गया ब्याज	380.13	
		सरकार को दी गई फीस	3.84	
			<hr/>	
			384.00	

(1)	(2)	(3)	(4)	(5)	(6)
13	बम्बई प्रदेश कृषि प्रदर्शन निधि	कृषि निदेशक महाराष्ट्र राज्य, पूना ।	3 प्रतिशत रूपान्तरण ऋण, 1946 5- $\frac{3}{4}$ प्रतिशत महाराष्ट्र ऋण 1979	4,16,000.00 2,000.00	4,18,000.00 12,595.00 450.00
14	सैयद सैयद मियां अहमद मियां कादरी छात्रवृत्ति निधि	शिक्षा निदेशक महाराष्ट्र राज्य पूना (फ)			
15	डा० रामचन्द्र शिवाजी पोरेदी, छात्रवृत्ति निधि	तदेव	3 प्रतिशत रूपान्तरण ऋण 1946	11,100.00	11,100.00 333.00
16	सरकुसरो वाडिया न्यास निधि	महाराष्ट्र सरकार के कृषि और सहकारिता विभाग बम्बई के सचिव की माफत निधि के शासी निकाय का अध्यक्ष ।	3 प्रतिशत ऋण 1970-75	12,86,100.00	12,86,100.00 (ब) 34,338.50
17	युद्धोपरान्त सैन्य पुनर्निर्माण निधि (राजस्थान अंश)	निधि सचिव द्वारा महाराष्ट्र राज्य एस० एस० तथा ए० बोर्ड, पूना-1	3 प्रतिशत ऋण 1970-75 3 प्रतिशत रूपान्तरण ऋण 1946	6,600.00 1,200.00	7,800.00 (घ) 290.00

(7)	(8)	(9)	(10)	(11)
..	12,595.00	दिया गया व्याज सरकार को दी गई फीस	12,469.04 125.96	
			12,595.00	
..	450.00	दिया गया व्याज सरकार को दी गई फीस	445.50 4.50	(फ) भारत सरकार के गृह मंत्रालय की दिनांक 22 मई 1969 की अधिसूचना संख्या एफ० 46/4/68/जूडीशियल के अनुसार गुजरात के पूर्ण घर्मस्व के कोषाध्यक्ष को नवम्बर 1969 को प्रतिभूतियां अन्तरित की गयीं ।
			450.00	
.	333.00	दिया गया व्याज सरकार को दी गई फीस	329.66 3.34	
			333.00	
..	34,338.50	दिया गया व्याज सरकार को दी गई फीस	33,952.66 385.84	(ब) 14 अप्रैल 1969 को समाप्त हुई छमाही के सम्बन्ध में 3 प्रतिशत व्याज वाले ऋण 1970-75 के 12,861.00 रु० की प्रतिभूतियों पर कुल व्याज के 19,291.50 रुपये में से 4244.50 रुपये की जो रकम आयकर और अधिभार के रूप में काटी गयी थी उसकी वापसी की मांग की जायगी और उसे निधि प्राधिकारियों को लौटा दिया जायगा
			34,338.50	
(छ) 4,080.63	4,370.63	(म) दिया गया व्याज सरकार को दी गई फीस	767.52 3.11	
			770.63	

(1)	(2)	(3)	(4)	(5)	(6)
१८	भारतीय वाणिज्य नाविकों के लिए युद्ध स्मारक निधि 1947	भारतीय नागरिकों की होम सोसाइटी की प्रबन्ध समि- ति, मस्जिद बन्दर साइ- डिंग रोड, बम्बई-9।	3 प्रतिशत रूपान्तरण ऋण 1946	21,32,900.00 21,32,900.00	63,987.00

(7)	(8)	(9)	(10)	(11)
	63,987.00 दिया गया व्याज सरकार को दी गई फीस		63,347.12 639.88 <hr/> 63,987.00	<p>(भ) 14 अप्रैल 1969 की समाप्त हुई छमाही के सम्बन्ध में 3 प्रतिशत व्याज वाले ऋण 1970-75 के 6,600 रुपये की प्रतिभूतियों पर 99 रुपये की कुल व्याज की रकम पर 20.50 रुपये की जो रकम धायकर और अधिमार् के रूप में हाट ली गयी थी उसकी वापसी की भांग की जायगी और उसे निधि के प्राधिकारियों को लौटा दिया जायगा ।</p> <p>(छ) यह 480.63 रुपये के अर्थ शेष और $4\frac{1}{4}$ प्रतिशत व्याज वाले बम्बई ऋण 1969 के 3600 रुपये की रकम के शोधन से प्राप्त हुई रकम की द्योतक है जिसे 16 सितम्बर 1969 को लौटा दिया गया था । रकम को उचित प्राधिकारी की ओर से आवश्यक विदायतें प्राप्त न होने से इस</p>

(1)	(2)	(3)	(4)	(5)	(6)	(7)
19	होमी मेहता विजय धन्यवाद ! निधि (राजस्थान ग्रंथ)	निधि सचिव द्वारा महाराष्ट्र राज्य एस० एस० तथा ए० बोर्ड पूना-1	3 प्रतिशत रूपान्तरण ऋण 1946 4-1/4 प्रतिशत ऋण 1973	800.00 100.00	900.00	38.86
20	एल० बी० मंडके पुरस्कार निधि	शिक्षा निदेशक महाराष्ट्र राज्य पूना	3 प्रतिशत रूपान्तरण ऋण 1946	1,600.00	1,600.00	48.00
21	कुमारी माणिकबाई शिन्दे पुरस्कार निधि	तदैव	3 प्रतिशत ऋण 1896- 97	1,000.00	1,000.00	30.00

	(7)	(8)	(9)	(10)	(11)
					रकम को फिर कहीं भी नहीं लगाया गया है।
					(म) इस में 480.63 रुपये का संचित व्याज (अर्थ शेष) शामिल है।
(4)	573.74	612.60	दिया गया व्याज	112.23	500.00 (य) इस में 73.74 रुपये के संचित व्याज (अर्थ शेष) की रकम और 500 रुपये के अंकित मूल्य के 4-1/4 प्रतिशत व्याज वाले बम्बई वृष्ट 1969 के शोधन से प्राप्त वह रकम शामिल है जिसे 16 सितम्बर, 1969 को मीयाद पूरी हो जाने पर लौटा दिया गया था। उचित प्राधिकारी से आवश्यक हिदामतें प्राप्त न होने से इस रकम को फिर कहीं भी नहीं लगाया गया है।
			सरकार को दी गई फीस	0.37	
				112.60	
..		48.00	दिया गया व्याज	47.52	
			सरकार को दी गई फीस	0.48	
				48.00	
..		30.00	दिया गया व्याज	29.70	
			सरकार को दी गई फीस	0.30	
				30.00	

(1)	(2)	(3)	(4)	(5)	(6)
22	मराठा युद्ध स्मारक निधि	मराठा युद्ध स्मारक निधि के अवतनिक सचिव मराठा लाईट इन्फेंटरी रेजिमेंटल सेंटर बेलगांव	3 प्रतिशत ऋण 1970-75 3 प्रतिशत रूपान्तरण ऋण 1946	9,200.00 5,45,300.00	(कक) 5,45,500.00 16,604.40
23	सर एम० डी० जोशी न्यास निधि	प्रिंसिपल, कृषि, कालेज, पूना	3 प्रतिशत रूपान्तरण ऋण 1946 4 प्रतिशत बम्बई ऋण 1970	12,800.00 500.00	13,300.00 404.00
24	कुमारी क्लार्क स्मारक उपचर्या निधि	भारत की नारियों को स्त्री रोग चिकित्सा सहायता तथा शिक्षा प्रदान करने वाली राष्ट्रीय संस्था की बम्बई शाखा के अध्यक्ष द्वारा श्री आर० एन० भावनागरी एस० बी० बिल्लीमौरिया एण्ड कम्पनी चाटर्ड एकाउंटेंट 113, महात्मा गांधी रोड, बम्बई-1	3 प्रतिशत रूपान्तरण ऋण 1946	11,000.00	11,000.00 330.00

(7)	(8)	(9)	(10)	(11)
	16,604.40	दिया गया व्याज सरकार को दी गई फीस	16,438.04 166.36 <hr/> 16,604.40	(कक) 14 अप्रैल 1969 की समाप्त हुई छमाही के सम्बन्ध में 9200 रुपये के 3 प्रतिशत व्याज वाले ऋण 1970-75 की प्रतिभूतियों पर वसूल की गई 138 रुपये की रकम में से जो 30.60 रुपये की आयकर और अधिभार की रकम काट ली गयी थी उस की वापसी की मांग की जायगी और उसे निधि के प्राधिकारियों को चोटा दिया जायगा ।
..	404.00	दिया गया व्याज सरकार को दी गई फीस	399.96 4.04 <hr/> 404.00	
..	330.00	दिया गया व्याज सरकार को दी गई फीस	326.70 3.30 <hr/> 330.00	

(1)	(2)	(3)	(4)	(5)	(6)
25	बरजोरजी मानेकजी सुतारि- या पुरस्कार निधि	शिक्षा निदेशक महाराष्ट्र राज्य, पुना	3 प्रतिशत रूपान्तरण ऋण 1946	2,000.00	2,000.00 60.00
26	कम्पबैल स्मारक निधि	एशियाटिक सोसाइटी की बम्बई की शाखा की प्रबन्ध समिति टाऊन हाल बम्बई -1	4 प्रतिशत महाराष्ट्र ऋण 1972	4,900.00	4,900.00 208.26
27	सर जमसेतजी जेजी भाई पारसी हितकारी संस्था	सचिव सर जे० जे० पी० बी० संस्था 209 डा० दादा भाई नौरोजी रोड, फोर्ट, बम्बई-1	स्टेट बैंक के शेयर 3 प्रतिशत ऋण 1896- 97 3 प्रतिशत ऋण 1970- 75 3 प्रतिशत रूपान्तरण 1946 4 प्रतिशत ऋण 1981 4 प्रतिशत बम्बई ऋण 1970 4½ प्रतिशत महाराष्ट्र ऋण 1972	1,300.00 6,900.00 39,500.00 12,99,500.00 500.00 5,600.00 19,500.00	

(7)	(8)	(9)	(10)	(11)
..	60.00	दिया गया व्याज	59.40	
		सरकार को दी गई फीस	0.60	
			<hr/>	
			60.00	
..	208.26	दिया गया व्याज	206.18	
		सरकार को दी गई फीस	2.08	
			<hr/>	
			208.26	
(ग) 6,000.00	1,04,010.36	दिया गया व्याज	96,898.04	(इ) 1,670.50 (ख) इसमें अक्टूबर 1969 में अदा की गयी 78 रुपये के शुद्ध अन्तरिम लाभांश की रकम जो (10) स्टेट बैंक ऑफ इंडिया के शेयरों पर अदा की गयी थी और 132 रुपये की रकम जो मार्च 1970 में उपर्युक्त शेयरों पर शुद्ध अन्तिम लाभांश के रूप में दी गयी थी, शामिल है।
		(घ) अन्य भुगतान अन्य	4,461.50	
		सरकार को दी गयी फीस	980.32	
			<hr/>	
			1,02,339.86	

(1)	(2)	(3)	(4)	(5)	(6)
			4-3/4 प्रतिशत ऋण 1989	500.00	
			4-1/2 प्रतिशत ऋण 1989	500.00	
			4-1/2 प्रतिशत महाराष्ट्र ऋण 1974	3,000.00	
			4-3/4 प्रतिशत मद्रास ऋण 1976	2,000.00	
			4 प्रतिशत बम्बई नगर निगम के ऋण पत्र	4,500.00	
			4-1/2 ऋण 1971	11,80,800.00	
			4-3/4 प्रतिशत महाराष्ट्र ऋण 1976	7,000.00	
			4 प्रतिशत बम्बई पत्तन न्यास के ऋण पत्र	50,000.00	
			5-1/2 प्रतिशत महाराष्ट्र ऋण 1978	4,400.00	
			5-1/2 प्रतिशत महाराष्ट्र ऋण 1977	500.00	
			5-3/4 प्रतिशत मद्रास ऋण 1979	2,500.00	
			5-3/4 प्रतिशत मद्रास ऋण 1980	2,500.00	26,30,500.00 (खख) 98,010.36

(7)	(8)	(9)	(10)	(11)
(छछ) 30 000.00	38,019.87	दिया गया व्याज सरकार को दी गयी फीस अन्य भुगतान	7,939.66 80.21 30,000.00	(ii) नीचे लिखि प्रतिभूतियों क के सम्बन्ध में आयकर तथा अधिभार की जो रकम काट ली गयी थी उसकी वापसी की मांग की जायगी और उसे निधि के प्रा- धिकारियों को लौटा दिया जायगा।
			38,019.87	
	2,160.00	दिया गया व्याज सरकार की दी गई फीस	2,138.40 21.60	
			2,160.00	
			ऋण	अंकित मूल्य
			सकल व्याज	आयकर और अधिभार
				छमाही समाप्त होने की तारीखें
			1. 3 प्रति- शत 1970- 75	39,500 592.50 130.60 14-4-69
			2. 4 प्रतिशत 1989	500 11 87 2.00 14-4-69

(6)	(5)	(4)	(3)	(2)	(1)

(7)	(8)	(9)	(10)	(11)
			3. 5 $\frac{3}{4}$	2,500 71.87 16.00 1-9-69
			प्रतिशत	
			मद्रास ऋण	
			1980	
			4. (10)	1,000 100.00 22.00 अन्तरिम
			स्टेट बैंक	लाभांश
			आफ	अक्तूबर
			इंडिया के	1669 में
			शेयर	अदा किया
				गया।
			5. उदैव	1,000 169.00 37.00 अन्तिम
				लाभांश
				मार्च
				1970 में
				अदा किया
				गया।
			(गग) इस में 4500 रुपये के अंकित	
			मूल्य के 4 प्रतिशत बम्बई पत्तन	
			न्यास ऋण-पत्र (अथ शेष) और	
			(2) 1500 रुपये के अंकित	
			मूल्य के 4 प्रतिशत बी० पा० पा०	

(1)	(2)	(3)	(4)	(5)	(6)

(7)	(8)	(9)	(10)	(11)
				<p>ऋण-पत्र 1969-70 के शोधन से प्राप्त कम शामिल है जिन्हें जनवरी 1969 की मीयाद पूरी होने पर भुनाया गया ।</p> <p>(घ) यह राशि जून 1969 में खरीदे गये 3423.75 रुपये के (10) स्टेट बैंक आफ इंडिया के शेयरों की लागत और अक्टूबर 1969 में 1037.76 रुपये के खरीदे गये (3) स्टेट बैंक आफ इंडिया के शेयरों की लागत की बराबर है ।</p> <p>(ड.ड.) इस में निम्नलिखित शामिल हैं : अर्थात् :—</p> <p>1 500 रुपये जो 4 प्रतिशत व्याज वाले बं० पं० न्यास के उन ऋण पत्रों के शोधन से प्राप्त हुए हैं ऋण-पत्रों के जिन्हें 1-1-1970 को भुनाया गया था । यह रकम उचित प्राधिकारियों से आवश्यक</p>

(1)	(2)	(3)	(4)	(5)	(6)

(7)

(8)

(9)

(10)

(11)

हृदायतों के प्राप्त न होने से कहीं पर नहीं लगाई गयी है।

(ii) 132 रुपये (10) स्टेट बैंक आफ इंडिया के सेयरों के शुद्ध लाभांश की रकम है जो मार्च 1970 में प्राप्त हुई थी। इस रकम को 31 मार्च 1970 तक (3) स्टेट बैंक आफ इंडिया के अतिरिक्त सेयरों के लाभांश की प्राप्ति की प्रतीक्षा में नहीं बांटा गया और

(3) 38.50 रुपये जो (13) स्टेट बैंक आफ इंडिया के सेयरों की खरीद के बाद बाकी बची अनविष्ट रकम है जो उचित प्राधिकारी के आवश्यक हृदायतें प्राप्त न होने से नहीं बांटी गयी ;

(छछ) यह 30,000 रुपये के 4 प्रति-शत व्याज वाले महाराष्ट्र ऋण 1975 के ऋण से प्राप्त रकम की छोटक है जिनमें 1 सितम्बर, 1969

(1)	(2)	(3)	(4)	(5)	(6)
28	भारत की नारियों को स्त्री रोग चिकित्सा और सहा-यता और शिक्षा प्रदान करने की राष्ट्रीय संस्था की बम्बई शाखा।	राष्ट्रीय संस्था की बम्बई शाखा के कोषाध्यक्ष द्वारा श्री आर० एन० भावनगरी एस० बी० बिस्लीमौरिया एण्ड कम्पनी 113, एम० जी रोड बम्बई-1	3 प्रतिशत स्वाम्तरण ऋण 1946 5-3/4 प्रतिशत महाराष्ट्र ऋण 1981	2,18,100.00 30,000.00	2,48,100.00 (चच) 8,019.87
29	रुस्तमजी अमसेतजी जेजी भाई मुजराती विद्यालय निधि	सचिव, सर जे० जे० पारसी हितकारी संस्था 209, डा० डी० एन० रोड, फोर्ट बम्बई।	3 प्रतिशत स्वाम्तरण ऋण 1946	72,000.00	72,000.00 2,160.00

(7)	(8)	(9)	(10)	(11)
				<p>को भीषाद पूरी होने पर वापस कर दिया गया। उपर्युक्त प्रतिभूतियों को सममूल्य पर 5½ प्रतिशत व्याज वाले महाराष्ट्र ऋण 1981 में रुपान्तरित कर दिया गया।</p> <p>(च) इस में 4 प्रतिशत व्याज वाले महाराष्ट्र ऋण 1969 के 30,000 रुपये के सम्बन्ध में 3 दिनों अर्थात् 29,30 और 31 अगस्त 1969 के साप्ताहिक व्याज के 14.37 रुपये की रकम शामिल है।</p>

(1)	(2)	(3)	(4)	(5)	(6)
संशोधन					
1. लारेन्स स्मारक विद्यालय (लवडैल) निधि	(क) भारत सरकार के तीन प्रतिनिधि, जिनमें से एक शिक्षा तथा वैज्ञानिक अनु- सन्धान मंत्रालय से होगा, जो अध्यक्ष होगा, एक सदस्य वित्त मंत्रालय से होगा जो विद्यालय का कोषा- ध्यक्ष होगा, और एक सदस्य रक्षा मंत्रालय से होगा।	1½ प्रतिशत ऋण 1986 3 प्रतिशत स्वपान्तरण ऋण 5½ प्रतिशत ऋण 1990 म० श्रो० निगम लि० के पास मीयादी जमा मीयादी जमा	16,400.00 7,90,900.00 16,000.00 4,17,600.00 1,00,000.00	13,40,900.00	69,285.14
	(ख) चार अन्य सदस्य जिनको भारत सरकार नामजद करेगी।				

(7)	(8)	(9)	(10)	(11)	(12)
(ज०) 7,44,241.68	8,13,526.82	दिया गया ब्याज .	2,29,017.39	69,596.12	(ज०) इसमें से 96,622.81 रुपये
		सरकार को दी गई फीस .	2,313.31		की रकम अथ शेष 2 मीर
		(ल०) अन्य भुगतान .	5,12,600.00		6,47,618.87 रुपये क. शेष
			<u>7,43,930.70</u>		रकम निम्नलिखित प्रतिभूतियों के
					शोधन से प्राप्त रकम की ओतक
					हैं :—
					(1) 4 प्रतिशत रुपये
					अहस्तान्तरित
					राजकोष नोट
					1863-64 20,218.87

(1)	(2)	(3)	(4)	(5)	(6)
2. विक्टोरिया जयंती अवबृत्ति धर्मस्व निधि, मंगलौर।	एक समिति जिसके सदस्य हैं : 1. दक्षिण कनारा के जिला न्यायाधीश (अध्यक्ष) 2. दक्षिण कनारा के जिला बोर्ड के अध्यक्ष	3 प्रतिशत रूपान्तरण शुल्क 1946	35,400.00	35,400.00	1,062.00

(7)	(8)	(9)	(10)	(11)
			(2) 4 प्रतिशत	तदेव
			1872-73	41,400.00
			(3) 4 प्रतिशत	तदेव
			1873-74	10,000.00
			(4) 4 प्रतिशत	
			मद्रास स्टेशन,	
			1969	3,46,000.00
			(5) मीयादी जमा	1,35,000.00
			(6) तदेव	95,000.00
			जोड़	6,47,618.87
			(अंश) 4,17,600 रुपये की रकम	
			मद्रास औद्योगिक निवेश के पास	
			मीयादी जमा के रूप में लगाई गई	
			रकम और 95,000 रुपये की	

(1)	(2)	(3)	(4)	(5)	(6)
		3. मंगलौर नगर परिषद् के सभापति,			
		4. दक्षिण कनारा के जिला शिक्षा अधिकारी ।			
3	जोनागडला रंगैया बेट्टी कालेज छात्रवृत्ति धर्मस्व निधि, मद्रास ।	कालेज शिक्षा के निदेशक मद्रास	4½ प्रतिशत मद्रास ऋण, 1974 3 प्रतिशत रूपान्तरण ऋण, 1946 4½ प्रतिशत मद्रास ऋण, 1980	3,000.00 32,400.00 200.00	35,600.00 1,052.25

7	8	9	10	11
रु०	रु०		रु०	रु०
				रकम निधि प्राधिकारियों को वापस की गई रकम की छोटक है।
(बब) 1,471.28	2,533.28	दिया गया ब्याज	554.40	1,973.28 (बब) इसमें से 936.68 रुपये की रकम ग्रथ शेष की छोटक है और बाकी 534.60 रुपये की रकम उपयोग में न लाई गई रकम है जो वापस कर दी गयी है।
		सरकार को दी गई फीस	5.60	
			560.00	
(टट) 3,816.71	4,868.96	दिया गया ब्याज	469.26	(टट) यह रकम इनकी छोटक है
		सरकार को दी गई फीस	4.74	(1) ग्रथ शेष 3,382.08 रु०
		(ठठ) अन्य भुगतान	203.34	(2) उपयोग में न लायी गयी रकम की वापसी 234.63 रु०
			677.34	(3) राजकोष वचन पत्रों के शोधन से प्राप्त रकम 200.00 रु०
				जोड़ 3,816.71 रु०
				(ठठ) 200 रुपये के 4½ प्रतिशत ब्याज वाले मद्रास ऋण 1980 के ऋण मूल्य की छोटक है।

1	2	3	4	5	6
4	प्रिग स्मारक धर्मस्व निधि, मद्रास	विद्यालय शिक्षा के निदेशक, मद्रास और कलकटर, मद्रास	3 प्रतिशत रूपांतरण ऋण 1946 राजकोष बचत जमा पत्र	11,500.00 1,100.00	12,600.00 389.00
5	जे० एम० बोर्न स्मारक धर्मस्व निधि, मद्रास	दक्षिणी रेलवे के मुख्य अभियन्ता, मद्रास	3 प्रतिशत रूपांतरण ऋण, 1946 राजकोष बचत जमा पत्र	300.00 1,300.00	1,600.00 61.00
पश्चिमी बंगाल					
1	भारतीय अकाल पीड़ित सहायता न्यास	प्रबन्धक बोर्ड, नयी दिल्ली	3 प्रतिशत रूपांतरण ऋण, 1946	32,78,400.00	32,78,400.00 98,352.00
2	यहूदी पूर्त धर्मस्व निधि	मूसा बोर्ड, कलकत्ता	3 प्रतिशत रूपांतरण ऋण, 1946 3 प्रतिशत ऋण 1970-75	38,000.00 60,800.00	98,800.00 2964.00

7	8	9	10	11
रु०	रु०		रु०	रु०
(प) 2,657.88	3046.88	दिया गया ब्याज सरकार को दी गयी फीस	696.90 7.04	2,342.94 (प) यह रकम ग्रर्थ शेष की ब्योतक है।
			703.94	
(फ) 485.57	546.57			546.57 (फ) यह रकम ग्रर्थ शेष की ब्योतक है।
	98,352.00	दिया गया ब्याज सरकार को दी गयी फीस	97,368.48 983.52	
			98,352.00	
	2,964.00	दिया गया ब्याज सरकार को दी गयी फीस	2,934.36 29.64	
			2,964.00	

2	3	4	5	6
			₹०	₹०
3 वाणिज्यिक बेड़े के अग्नि-कारियों और नाविकों की चिकित्सा सहायता निधि	सिविलसर्वन और महा-सचिव, अस्पताल ट्रस्ट निधि समिति चटगांव	3 प्रतिशत रूपांतरण ऋण, 1946	10,000.00	10,000.00
मध्य-प्रदेश				
नवाब सुल्तान जहां बेगम शिक्षा धर्मस्व भोपाल	गवर्नर बोर्ड जिसमें निम्न-लिखित सदस्य हैं :—	3 प्रतिशत रूपांतरण ऋण, 1946	9,24,400.00	
		4 प्रतिशत मध्य प्रदेश ऋण, 1971	4,33,900.00	13,58,300.00
	(1) हिज हाईनेस सिकन्दर सौलत, इफ्तिखार-उल-मुल्क नवाब मुहम्मद हमीदुल्ला खां;			45,088.00
	(2) श्री महावीर प्रसाद वर्मा भूतपूर्व न्यायाधीश उच्च न्यायालय, भोपाल;			
	(3) श्री मुहम्मद अहमद अंसारी भूतपूर्व न्यायाधीश उच्च न्यायालय, भोपाल;			

(7)	(8)	(9)	(10)	(11)
(म)	1,389.25	1,389.25	1,389.25	(म) यह रकम ग्रर्थ शेष की वोलक है।
—	45,088.00	दिया गया ब्याज सरकार को दी गयी फीस	44,637.12 450.88	
			<u>45,088.00</u>	

1	2	3	4	5	6
			रु०	रु०	रु०
		(4) कर्नल यमीमूलमूलक नवाबजादा रशीदुल्लाह बाबहादुर; और			
		(5) मोतमिदुल इन्ना अली कादिर श्री सैयद मासूक अली हिज हाईनेस नवाब सोपाल के सफे- खास विभाग के सचिव			
2.	सी० पी० और बन्दर किंग एडवर्ड स्मारक समाज निधि	सचिव, खासी निकाय किंग एडवर्ड स्मारक समाज नागपुर	3 प्रतिशत ऋण 1896-97 4 प्रतिशत मध्य प्रदेश ऋण 3 प्रतिशत रूपांतरण ऋण 1946	19,000.00 1,90,200.00 2,42,800.00	4,52,000.00 15,462.00
3	सी० पी० कृषि और उद्योग सुधार निधि	सचिव, खासी निकाय कृषि और उद्योग नागपुर	4 प्रतिशत मध्य प्रदेश ऋण, 1971 3 प्रतिशत रूपांतरण ऋण 1946	6,100.00 1,24,000.00	3,964.00

7	8	9	10	11
			र०	र०
			र०	र०
—	15,462.00	दिया गया ब्याज सरकार को दी गयी फीस	15,307.38 154.62 <hr/> 15,462.00	
—	3,964.00	दिया गया ब्याज सरकार को दी गयी फीस	3,924.36 39.64 <hr/> 3,964.00	

1	2	3	4	5	6	
				रु०	रु०	रु०
4	एन्सोन गाडिनर स्मारक छात्रवृत्ति निधि	नागपुर का विश्व	4 प्रतिशत मध्य प्रदेश ऋण 1971	3,900.00		
			3 प्रतिशत रूपांतरण ऋण 1946	400.00	4,300.00	168.00
5	सौभाग्यवती कृष्णा बाई बाल कृष्णा सुले पुरस्कार निधि	नागपुर परिसंठल के विद्यालयों की निरीक्षिका, नागपुर	4 प्रतिशत मध्य प्रदेश ऋण 1971	300.00	300.00	12.00
6	राय बहादुर भन्दुजी जनार्दन चौबाल पुरस्कार निधि	सचिव, विदर्भ माध्यमिक शिक्षा बोर्ड, नागपुर	4 प्रतिशत मध्य प्रदेश ऋण 1971	1,000.00	1,000.00	40.00
7	रामचन्द्र ठाकुर पुरस्कार निधि	सचिव, माध्यमिक शिक्षा बोर्ड, मध्य प्रदेश, भोपाल	3 प्रतिशत रूपांतरण ऋण 1946	500.00	500.00	15.00

7	8	9	10	11
₹०	₹०		₹०	₹०
--	168.00	दिया गया ब्याज सरकार को दी गई फीस	166.32 1.68 <hr/> 168.00	
(डड) 1६1.38	163.38			163.38 (डड) यह रकम अथ शेष की द्योतक है।
(ढढ) 139.80	179.80			179.80 (ढढ) यह रकम अथ शेष की द्योतक है।
--	15.00	दिया गया ब्याज सरकार को दी गयी फीस	14.84 0.16 <hr/> 15.00	

1	2	3	4	5	6
				रु०	रु०
8	ब्राउनिंग छात्रवृत्ति और क्लक्टर, नागपुर, शिक्षा निदेशक	4 प्रतिशत मध्य प्रदेश	2,300.00		
	ब्राउनिंग अध्यापक छात्र- मध्य प्रदेश, भोपाल और ऋण 1971				
	वृत्ति निधि विद्यालय निरीक्षक, नागपुर	3 प्रतिशत रूपांतरण ऋण 1946	11,600.00	13,900.00	440.00
9	हार्डिंग पदक निधि	शिक्षा निदेशक मध्य प्रदेश, भोपाल	3 प्रतिशत रूपांतरण ऋण 1946	2,100.00	2,100.00
					63.00
10	मेहन्यू और स्पेंस रजत पदक निधि	जिला शिक्षा अधिकारी बिलासपुर	4 प्रतिशत रूपांतरण ऋण मध्य प्रदेश 1971	600.00	600.00
					24.00
11	पंडित प्रेम शंकर गंगा शंकर ठाकुर छात्रवृत्ति निधि	मुख्य कार्यकारी अधिकारी जनपद सभा, दामोह	3 प्रतिशत रूपांतरण ऋण 1946	7,100.00	7,100.00
					213.00

7	8	9	10	11
₹०	₹०		₹०	₹०
—	440.00	दिया गया ब्याज	435.60	
		सरकार को दी गयी फीस	4.40	
			<hr/>	
			440.00	
			<hr/>	
—	63.00	दिया गया ब्याज	62.26	
		सरकार को दी गयी फीस	0.64	
			<hr/>	
			63.00	
			<hr/>	
—	24.00	दिया गया ब्याज	23.76	
		सरकार को दी गयी फीस	0.24	
			<hr/>	
			24.00	
			<hr/>	
—	213.00	दिया गया ब्याज	210.86	
		सरकार को दी गयी फीस	2.14	
			<hr/>	
			213.00	
			<hr/>	

1	2	3	4	5	6
				₹०	₹०
12	रेवाशंकर पंड्या हाई स्कूल छात्रवृत्ति निधि	मंडल शिक्षा अधीक्षक जबलपुर	3 प्रतिशत रूपांतरण ऋण 1946	5,000.00	150.00
13	लक्ष्मी बाई छात्रवृत्ति निधि	जिला शिक्षा अधिकारी जबलपुर	3 प्रतिशत रूपांतरण ऋण 1946	2,600.00	78.00
14	बुडबर्न छात्र वृत्ति निधि	प्रधानचार्य, राजकुमार कालेज, रायपुर	4 प्रतिशत मध्य प्रदेश ऋण 1971	2,500.00	
			3 प्रतिशत रूपांतरण ऋण 1946	8,300.00	349.00
15	मध्य प्रदेश राज्य क्षयरोग संस्था निधि	अवैतनिक सचिव मध्य प्रदेश राज्य संस्था नागपुर	3 प्रतिशत रूपांतरण ऋण 1946	64,100.00	1,923.00

7	8	9	10	11
—	150.00	दिया गया ब्याज सरकार को दी गयी फीस	148.50 1.50	
			<hr/> 150.00 <hr/>	
—	78.00	दिया गया ब्याज सरकार को दी गई फीस	77.22 0.78	
			<hr/> 78.00 <hr/>	
—	349.00	दिया गया ब्याज सरकार को दी गयी फीस	345.50 3.50	
			<hr/> 349.00 <hr/>	
—	1,923.00	दिया गया ब्याज सरकार को दी गयी फीस	1,903.76 19.24	
			<hr/> 1,923.00 <hr/>	

1	2	3	4	5	6
				रु०	रु०
बिहार					
1	वुड हाउस स्मारक न्यास निधि	कलेक्टर, भागलपुर	रक्षा जमा पत्र	1,100.00	49.50
2	राजा रघुनन्दन प्रसाद न्यास निधि	अद्वैतनिक कोषाध्यक्ष, बिहार एस० पी० सी० ए० सदाकत आश्रम, पटना	3 प्रतिशत रूपांतरण ऋण 1946	1,600.00	48.00
3	सर फखरुद्दीन स्मारक स्वर्ण पदक निधि	शिक्षा निदेशक, बिहार	3 प्रतिशत रूपांतरण ऋण 1946	1,100.00	33.00
उत्तर प्रदेश					
अलीगढ़					
1	तसद्दुक रसूल अरबी छात्र-वृत्ति धर्मस्व न्यास	कोषाध्यक्ष मुस्लिम विश्व-विद्यालय, अलीगढ़	3 प्रतिशत रूपांतरण ऋण 1946	20,200.00	606.00

7	8	9	10	11
₹०	₹०		₹०	₹०
—	49.50	दिया गया ब्याज	49.00	—
		सरकार को दी गयी फीस	0.50	
			<hr/> 49.50	
—	48.00	दिया गया ब्याज	47.52	—
		सरकार को दी गयी फीस	0.48	
			<hr/> 48.00	
—	33.00	दिया गया ब्याज	32.66	—
		सरकार को दी गयी फीस	0.34	
			<hr/> 33.00	
—	606.00	दिया गया ब्याज	99.94	—
		सरकार को दी गयी फीस	6.06	
			<hr/> 606.00	

(1)	(2)	(3)	(4)	(5)	(6)
	रु०	रु०	रु०		
2	सर सैयद अहमद स्मारक न्यास	रजिस्ट्रार मुस्लिम विश्व- विद्यालय अलीगढ़	3 प्रतिशत रूपांतरण ऋण 1946	1,16,000.00 1,16,000.00	3,480.00
3	सर विलियम मैरिस छात्र- वृत्ति धर्मस्व न्यास	कुलपति, मुस्लिम विश्व- विद्यालय अलीगढ़	3 प्रतिशत रूपांतरण ऋण 1946	6,400.00 6,400.00	192.00
इलाहाबाद					
4	रीवा छात्रवृत्ति धर्मस्व न्यास	प्रधानाचार्य, गवर्नमेंट 'एर- कालेज इलाहाबाद	3 प्रतिशत रूपांतरण ऋण 1946	4,100.00 4,100.00	123.00
5	पन्ना छात्रवृत्ति धर्मस्व न्यास	शिक्षा निदेशक, उत्तर प्रदेश इलाहाबाद	3 प्रतिशत रूपांतरण ऋण 1946	5,200.00 5,200.00	156.00

(7)	(8)	(9)	(10)	(11)
र०	र०		र०	र०,
—	3,480.00	दिया गया ब्याज	3,445.20	—
		सरकार को दी गयी फीस	34.80	
			<hr/>	
			3,480.00	
			<hr/>	
—	192.00	दिया गया ब्याज	190.08	—
		सरकार को दी गयी फीस	1.92	—
			<hr/>	
			192.00	
			<hr/>	
—	123.00	दिया गया ब्याज	121.76	—
		सरकार को दी गयी फीस	1.24	
			<hr/>	
			123.00	
			<hr/>	
—	156.00	दिया गया ब्याज	154.44	—
		सरकार को दी गयी फीस	1.56	
			<hr/>	
			156.00	
			<hr/>	

(1)	(2)	(3)	(4)	(5)	(5)	(6)
				रु०	रु०	रु०
6	विजयनगरम छात्रवृत्ति धर्मस्व न्यास	प्रवाताचार्य, सर्वेनमेट इंटर कालेज इलाहाबाद	3 प्रतिशत रूपांतरण ऋण 1946	14,800.00	14,800.00	444.00
7	विजयनगरम छात्रवृत्ति धर्मस्व न्यास	रजिष्ट्रार, इलाहाबाद विश्व-विद्यालय इलाहाबाद	3 प्रतिशत रूपांतरण ऋण 1946	26,000.00	26,000.00	780.00
वाराणसी						
8	माधोलाल छात्रवृत्ति धर्मस्व न्यास	उत्कलपति वाराणसेय विश्व-विद्यालय वाराणसी	3 प्रतिशत रूपान्तरण ऋण 1946	45,000.00	45,000.00	1,350.00
9	काठियावाड़ संस्कृत छात्रवृत्ति न्यास	तदैव	3 प्रतिशत रूपान्तरण ऋण 1946	9,100.00	9,100.00	273.00

(1)	(8)	(9)	(10)	(11)
₹०	₹०		₹०	₹०
—	444.00	दिया गया ब्याज सरकार को दी गयी फीस	439.44 1.56	—
			<u>444.00</u>	
—	780.00	दिया गया ब्याज सरकार को दी गयी फीस	772.20 7.80	—
			<u>780.00</u>	
—	1,350.00	दिया गया ब्याज सरकार को दी गई फीस	1,336.50 13.50	—
			<u>1,350.00</u>	
—	273.00	दिया गया ब्याज सरकार को दी गई फीस	270.26 2.74	—
			<u>273.00</u>	

(1)	(2)	(3)	(4)	(5)	(6)
				रु०	रु०
10	रीवा छात्रवृत्ति धर्मस्व न्यास	प्रधानाचार्य राजकीय उच्चतर माध्यमिक विद्यालय वाराणसी	3 प्रतिशत रूपान्तरण 1946	5,800.00	174.00
11	नागरी प्रचारिणी सभा धर्मस्व न्यास	सचिव, नागरी प्रचारिणी सभा वाराणसी	3 प्रतिशत रूपान्तरण 1946	1,63,100.00	6,913.00
12	महाराज कुमार सुधांशु श्रेखर सिंह देव, सोनपुर सम्पदा के प्रत्यक्ष उत्तराधिकारी उड़ीसा पदक धर्मस्व न्यास	कुलपति बनारस हिन्दू विश्व- विद्यालय, वाराणसी	3 प्रतिशत रूपान्तरण 1946	1,500.00	45.00
13	बस्ती की रानी भुवन राज लक्ष्मी देवी धर्मस्व न्यास	रजिस्ट्रार, बनारस हिन्दू विश्वविद्यालय, वाराणसी	3 प्रतिशत रूपान्तरण 1946	7,300.00	219.00

(7)	(8)	(9)	(10)	(11)
रु०	रु०	रु०	रु०	
—	174.00	दिया - या ब्याज सरकार को दी गयी फीस	172.26 1.74 <hr/> 174.00	—
—	6,913.00	दिया गया ब्याज सरकार को दी गयी फीस	6,836.62 76.38 <hr/> 6,913.00	—
—	45.00	दिया गया ब्याज सरकार को दी गयी फीस	44.54 0.46 <hr/> 45.00	3 प्रतिशत ब्याज वाले रूपान्तरण ऋण 1946 की 18,300 रुपये की प्रतिभूति की 35वीं से 46वीं छमाही के ब्याज में से 725.00 रुपये भारतीय रिजर्व बैंक ने खोत पर ही काट लिये थे, लेकिन सरकारी फीस ब्याज की सकल रकम पर वसूल कर ली गयी। रकम की वापसी के लिए कार्रवाई की जा रही है।
—	219.00	दिया गया ब्याज सरकार को दी गयी फीस	216.80 2.20 <hr/> 219.00	

(1)	(2)	(3)	(4)	5)	(6)
			रु०	रु०	रु०
पौड़ी गढ़वाल					
14	गढ़वाल क्षत्रिय शिक्षा न्यास निधि	सचिव, गढ़वाल क्षत्रिय शिक्षा न्यास निधि, पौड़ी गढ़वाल	3 प्रतिशत रूपान्तरण ऋण 1946	51,800.00	51,800.00
					1,554.00
लखनऊ					
15	नगर शिक्षा धर्मस्व न्यास	सचिव, नगर शिक्षा धर्मस्व न्यास अपर इण्डिया, लखनऊ	3 प्रतिशत रूपान्तरण ऋण 1946	16,600.00	
			3 प्रतिशत प्रथम विकास ऋण 1970-75	1,800.00	
			राजकोष बचत जमा पत्र	14,500.00	
			राष्ट्रीय आयोजना बचत पत्र	2,800.00	35,700.00
					1,132.00
16	कप्तान कु० इन्द्रजीत सिंह प्रधानाचार्य, एम० सी० आई० एम० एस० स्मारक अनुसंधान छात्रवृत्ति धर्मस्व न्यास	मेडिकल कालेज, लखनऊ	3 प्रतिशत रूपान्तरण ऋण 1946	1,06,600.00	1,06,600.00
					3,198.00

7	8	9	10
रु०	रु०		रु०
—	1,554.00	दिया गया ब्याज सरकार को दी गई फी।	1,538.46 15.54
			<u>1,554.00</u>
—	1,132.00	दिया गया ब्याज सरकार को दी गयी फीस	1,120.67 11.33
			<u>1,132.00</u>
—	3,198.00	दिया गया ब्याज सरकार को दी गयी फीस	3,166.02 31.98
			<u>3,198.00</u>

(1)	(2)	(3)	(4)	(5)	(6)
			रु०	रु०	रु०
मिरजापुर					
17	गिरौंडी कायस्थ पाठशाला धर्मस्व न्यास	कलेक्टर, मिरजापुर- 3 प्रतिशत रूपान्तरण ऋण 1946 राजकोष बचत जमा पत्र	1,600.00 7,550.00	9,150.00	350.00
पंजाब					
भारत और पाकिस्तान के बीच, केन्द्रीय पूर्त धर्मस्वों से सम्बन्धित प्रतिभूतियों का विभाजन न हो सकने के कारण प्रतिभूतियों की सूची तैयार नहीं की जा सकी।					

(7)	(8)	(9)	(10)	(11)
र०	र०		र०	र०
	350.00	दिया गया ब्याज	346.50	
		सरकार को दी गयी फीस	3.50	
			<hr/>	
			350.00	

[संख्या एक० 1/1/70—टी० सी० ई०]

प्र० द० कसबेकर,

भारतीय पूर्त धर्मस्वों के कोषाध्यक्ष ।

New Delhi, the 30th July 1970

S.O. 2629.—In the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) (Office of the Treasurer of Charitable Endowments for India) No. S. O. 2745, dated the 15th June, 1968, published at pages 3653 to 3685 in the Gazette of India, Part II, Section 3, sub-section (1), dated the 3rd August, 1968, in "Part I—List of Properties, other than Securities" at pages 3654 and 3655, for the entries in column 6 against Serial No. 1, the following entries shall be substituted, namely:—

"All that piece or parcel of land along with all buildings and structures standing thereon, situated at Kalkaji, Delhi, (Block F, Kalkaji) containing by admeasurement 17.47 acres or thereabouts and bounded:

On North 75' wide road from West to East for 545'-6" of the boundary line, 39' Approach Head from North to South covering 180' and then turning along the boundary line towards East covering the remainder 328'.

On East Government land at present vacant.

On South 80' wide road.

On West 44' wide road with a block of houses (known as 'F' Block) and open land across the Road."

[No. F.1/40/68-SB-TCE(I.)]

नई दिल्ली, 30 जुलाई, 1970.

क्र० आ० 2629.—3, अगस्त, 1968 के भारत के राजपत्र के भाग ii, खण्ड 3, उपखण्ड (ii) में पृष्ठ 3653 से 3685 तक में प्रकाशित भारत सरकार, वित्त मंत्रालय, अर्थ विभाग (भारत के पूर्त धर्मस्वों के कोषपाल का कार्यालय) की 15 जून, 1968 की अधिसूचना संख्या का० आ० 2745 में पृष्ठ 3654 और 3655 पर, "भाग 1—प्रतिभूतियों से भिन्न सम्पत्तियों की सूची के स्तम्भ 6 में क्रम संख्या 1 के सामने की प्रवृष्टियों के स्थान पर निम्नलिखित प्रवृष्टियां प्रतिस्थापित की जायंगी, अर्थात् —

"कालका जी दिल्ली (ब्लॉक 'एफ' कालका जी) में स्थित जमीन का पूरा खण्ड या अंश तथा उस पर खड़ी सारी इमारतें और तामीरी ढांचे, जिसका क्षेत्रफल 17.47 एकड़ या उसके लगभग है। और इसकी हद बंदी इस प्रकार है :—

उत्तर में

545 फुट 6 इंच की सीमा रेखा के साथ-साथ पश्चिम से पूर्व को 75 फुट चौड़ी सड़क, उत्तर से दक्षिण की ओर आने वाला 39 फुट का पहुंच मार्ग जो 180 फुट लम्बा है और जो उसके बाद सीमा रेखा के साथ-साथ पूर्व की ओर मुड़ता है तथा जिसके अन्तर्गत शेष 328 फुट क्षेत्र आता है।

पूर्व में

सरकारी जमीन जो इस समय खाली पड़ी हुई है।

दक्षिण में

80 फुट चौड़ी सड़क और

पश्चिम में

44 फुट चौड़ी सड़क और भकानों का एक खण्ड, जिसे 'एफ' ब्लॉक कहते हैं, तथा सड़क के पार खुली जमीन है।

[सं० एफ० 1/40/68-सं० बी० टी० सी० ई० (i)]

S.O. 2630.—In the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) (Office of the Treasurer of Charitable Endowments for India) No. S.O. 3197, dated the 15th June, 1969, published at pages 3397 to 3427 in the Gazette of India, Part II, Section 3, sub-section (ii), dated the 9th August, 1969, in "Part I—List of Properties, other than Securities" at pages 3398 and 3399, for the entries in column 6 against Serial No. 1, the following entries shall be substituted, namely:—

"All that piece or parcel of land along with all buildings and structures standing thereon, situated at Kaikaji, Delhi, (Block F, Kalkaji) containing by admeasurement 17.47 acres or thereabouts and bounded:

On North 75' wide road from West to East for 545'-6" of the boundary line, 39' Approach Head from North to South covering 180' and and then turning along the boundary line towards East covering the remainder 328'.

On East Government land at present vacant.

On South 80' wide road.

On West 44' wide road with a block of houses (known as 'F' Block) and open land across the Road."

[No. F.1/40/68-SB-TCE(II.)]

D. KASBEKAR,
Treasurer of Charitable
Endowments for India.

का० प्रा० 2630.—9, अगस्त, 1969 के भारत के राजपत्र के भाग ii, खण्ड 3 उपखण्ड (ii) में पृष्ठ 3397 से 3427 तक में प्रकाशित भारत सरकार, वित्त मंत्रालय (अर्थविभाग) (भारत के पूर्व धर्मस्वों के कोषपाल का कार्यालय) की 15 जून, 1969 की अधिसूचना संख्या का० प्रा० 3197 के पृष्ठ 3398 और 3399 पर "भाग 1—प्रतिभूतियों से भिन्न सम्पत्तियों की सूची" के स्तम्भ 6 में क्रम संख्या 1 के सामने की प्रविष्टियों के स्थान पर निम्नलिखित प्रविष्टियाँ प्रतिस्थापित की जायँगी अर्थात्:—

"कालका जी दिल्ली (ब्लाक "एफ" कालका जी) में स्थित जमीन का पूरा खण्ड या अंश तथा उस पर खड़ी सारी इमारतें और तामीरी ढाँचे जिसका क्षेत्रफल 17.47 एकड़ या उसके लगभग है और इसकी हदबंदी इस प्रकार है :

उत्तर में

545 फुट 6 इंच की सीमा रेखा के साथ-साथ पश्चिम से पूर्व की 75 फुट चौड़ी सड़क उत्तर से दक्षिण की ओर आने वाला 39 फुट का पट्टा मार्ग जो 180 फुट लम्बा है और जो उसके बाद सीमा रेखा के साथ-साथ पूर्व की ओर मुड़ता है तथा जिसके अन्तर्गत शेष 328 फुट क्षेत्र आता है ।

पूर्व में

सरकारी जमीन जो इस समय खाली पड़ी हुई है ।

दक्षिण में

80 फुट चौड़ी सड़क और

पश्चिम में

44 फुट चौड़ी सड़क और मकानों का एक खण्ड (जिसे 'एफ' ब्लाक कहते हैं) तथा सड़क के पार खुली जमीन है ।

[सं० एफ० 1/40/68-एस०बी०-टी०सी०ई०(ii)]

प्र० द० कसबेकर,

भारत के पूर्व धर्मस्वों के कोषपाल ।

CENTRAL BOARD OF DIRECT TAXES

(INCOME-TAX)

New Delhi, the 13th January 1970

S.O. 2631.— In exercise of the powers conferred by sub-section (I) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all the previous notifications in this regard the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the ranges specified in column I of the Schedule below shall perform their functions in respect of all persons and incomes assessed to Income-tax or Super-tax in the Income-tax circles, Wards and Districts specified in the corresponding entry in column 2 thereof:—

SCHEDULE

Range	Income-tax Circles, Wards and Districts
I	2
A-Range, Amritsar.	<ol style="list-style-type: none"> 1. In respect of orders passed by Income-tax Officers upto and including 14-7-1967. <ol style="list-style-type: none"> (i) Distt. I, Amritsar. (ii) Distt. II(i) to II(v), Amritsar. (iii) Distt. III(iv), Amritsar. (iv) Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Distt. I, II and III(iv), Amritsar). (v) Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Distt. I, II and III(iv), Amritsar). 2. In respect of orders passed by the Income tax Officers after 14-7-1967. <ol style="list-style-type: none"> (i) Distt. I(i), Amritsar. (ii) Distt. I(ii), Amritsar. (iii) Addl. Distt. I(ii), Amritsar. (iv) Distt. I(iii), Amritsar. (v) Addl. Distt. I(iii), Amritsar. (vi) Distt. I (iv), Amritsar. (vii) Distt. I(v), Amritsar. (viii) Addl. Distt. I(v), Amritsar. (ix) Distt. I(vi), Amritsar. (x) Addl. Distt. I(vi), Amritsar. (xi) Distt. II(i), Amritsar. 3. All Income-tax Circles, Wards or Districts having headquarters at Mandi. 4. Special Survey Circle, Patiala (in respect of persons who reside in the district of Mandi).
B-Range, Amritsar.	<ol style="list-style-type: none"> 1. In respect of the orders passed by the Income-tax Officers upto and including 14-7-1967. <ol style="list-style-type: none"> (i) District III (i), III (ii), III (iii), III (v) and III (vi), Amritsar. (ii) Central Circles, I, II and III, Amritsar. (iii) Central Circles I and II, Ludhiana. (iv) Central Circle, Ambala. (v) Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Disstt. III(i), III(ii), III(iii), III(v) and III(vi), Amritsar, Central Circles, I, II, III, Amritsar and Central Circles, Ludhiana). (vi) Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Central Circle, Ambala).

I

2

(vii) Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Distt. III(i), III(ii), III(iii), III(v) and III(vi), Amritsar, Central Circles, I, II, III, Amritsar).

2. In respect of orders passed by the Income-tax Officers after 14-7-1967.
 - (i) Distt. II(ii) to II(iii), Amritsar.
 - (ii) Central Circles, Amritsar.
 - (iii) Central Circle, Ludhiana.
 - (iv) Central Circle, Ambala.

C-Range, Amritsar.

1. All Income-tax Circles, wards or Districts having headquarters at.
 - (i) Batala,
 - (ii) Gurdaspur.

2. All Incometax Circles, wards or Districts having headquarters at Amritsar other than those mentioned in column 2 above against A-Range, Amritsar and B-Range, Amritsar.

3. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Batala and Gurdaspur).

4. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Batala and Gurdaspur).

Jullundur.

1. All Income-tax Circles, wards or Districts having headquarters at:—
 - (i) Jullundur,
 - (ii) Pathankot.
2. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Jullundur and Pathankot).
3. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of income-tax Officers, Jullundur and Pathankot).

A-Range, Ludhiana.

1. All Income-tax Circles, wards or Districts having headquarters at:—
 - (i) Khanna,
 - (ii) Moga,
 - (iii) Sangrur.

2. Addl. A-ward, Ludhiana.
3. B-ward, Ludhiana.
4. H-ward, Ludhiana.
5. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Addl. A ward Ludhiana, B-ward, Ludhiana and H-ward, Ludhiana, Moga and Khanna).
6. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Sangrur).
7. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Addl. A-w F. Ludhiana B-ward, Ludhiana, H-ward, Ludhiana, Khanna, Moga and Sangrur).

B-ward Ludhiana.

1. All Income-tax Circles, wards or Districts having headquarters at Ludhiana other than those mentioned in column 2 above against A-Range, Ludhiana.

- 3—Ward Ludhiana 2. All Income-tax Circles, Wards or Districts having headquarters at Hoshiarpur.
3. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers at Ludhiana other than those mentioned in column 2 above against A-Range Ludhiana and Hoshiarpur.
4. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers at Ludhiana other than those mentioned in column 2 above against A-Range Ludhiana and Hoshiarpur.
- A—Range, Patiala 1. All Income-tax Circles, Wards or Districts having headquarters at Chandigarh.
2. Companies Circle, Patiala (except in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak)
3. Additional B-Ward, Patiala.
4. C-Ward, Patiala.
5. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Chandigarh, Addl. B-Ward, Patiala, C-Ward, Patiala and Companies Circle, Patiala, (except in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak).
6. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Chandigarh, Addl B-Ward Patiala, C-Ward, Patiala and Companies Circle, Patiala (except in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak)
- B-Range, Patiala 1. All Income-tax Circles, Wards or Districts having headquarters at:—
- (i) Bhatinda,
- (ii) Ferozepur,
- (iii) Abohar,
- (iv) Jind.
2. All Income-tax Circles, Wards or Districts having headquarters at Patiala other than those mentioned in column 2 above against A-Range, Patiala.
3. Special Survey Circle, Amritsar, (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Ferozepur and Abohar)
- B-Range, Patiala 4. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Bhatinda, Jind and Income-tax Officers at Patiala other than those mentioned in column 2 above against A-Range, Patiala).
5. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Bhatinda, Jind, Ferozepur, Abohar and Income-tax, Officer at Patiala other than those mentioned in column 2 above against A-Range, Patiala.
- Ambala 1. All Income-tax Circle, Wards or District having headquarters at:—
- (i) Ambala (except Central Circle, Ambala).
- (ii) Yamunanagar.
- (iii) Karnal.
- (iv) Panipat.
- (v) Simla.
2. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the Districts of Ambala, Karnal and Simla).

A-Range, Rohtak.

3. Salary Circle, Jullundur (in respect of persons who reside in the Districts of Ambalal and Karnal).
1. All Income-tax Circles, Wards or Districts having headquarters at :
 - (i) Sonapat.
 - (ii) Sirsa.
2. A-Ward, Rohtak.
3. Companies Ward, Rohtak.
4. Companies Circle, Patiala (in respect of persons presently assessable by the Income-tax Officer, Companies Ward Rohtak).
5. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Sonapat, Sirsa, A-Ward, Rohtak Companies Ward, Rohtak and Companies Circle, Patiala in respect of persons who are presently assessable by the Income-tax Officer, Companies Ward, Rohtak).
6. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income tax Officers, Sonapat, Sirsa, A-Ward Rohtak, Companies Ward, Rohtak and Companies Circle Patiala in respect of persons who are presently assessable by the Income-tax Officer, Companies Ward, Rohtak).

B-Range, Rohtak.

1. All Income-tax Circles, Wards or Districts having headquarters at :—
 - (i) Gurgaon,
 - (ii) Faridabad,
 - (iii) Hissar.
2. All Income tax Circles, Wards or Districts having headquarters at Rohtak other than those mentioned in column 2 against A-Range, Rohtak.
3. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Gurgaon, Faridabad Hissar and the Income-tax Officers at Rohtak other than those mentioned in column 2 against A-Range, Rohtak).
4. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers at Rohtak other than those mentioned in column 2 against A-Range, Rohtak).

Jammu.

1. All Income-tax Circles, Wards or Districts having headquarters at :—
 - (i) Jammu.
 - (ii) Srinagar.

Where an Income-tax Circle, Ward, and District or part thereof stands transferred by this Notification from one range to another range, appeals arising out of assessment made in that Income tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of Range from whom that Income-tax Circle, Ward or District or part thereof is transferred shall from the date this notification shall take effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

This notification shall take effect from 15th January, 1970.

Explanatory Notes

The revision of jurisdiction has become necessary on account of re-organisation of the appellate ranges in the Commissioner's charge.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

केन्द्रीय प्रत्यक्ष कर बोर्ड

आयकर

नई दिल्ली, 13 जनवरी, 1970

सं० आ० 2631.— आयकर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त अपने को समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए और इससे संबन्धित सभी पूर्व अधिसूचनाओं को अधिक्रान्त करते हुए केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्द्वारा निदेश देता है कि नीचे की अनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के आयकर अपीली सहायक आयुक्त उन सभी व्यक्तियों के और उन आय के सम्बन्ध में अपने कृत्यों का पालन करेंगे जो उस (अनुसूची) के स्तम्भ 2 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट आयकर सर्किलों, वाडों और जिलों में आयकर या अधिकार के लिए निर्धारित हुए हैं:—

अनुसूची

रेंज	आयकर सर्किल, बोर्ड और जिले
1	2
क—रेंज, अमृतसर	<p>1. 14-7-1967 तक और सहित आयकर अधिकारियों द्वारा पारित किए गए आदेशों की बाबत:—</p> <p>(i) जिला I, अमृतसर</p> <p>(ii) जिला II, (i) से II (v) तक, अमृतसर</p> <p>(iii) जिला III (iv) अमृतसर</p> <p>(iv) विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों की बाबत जिनका जिला I, II, और III (iv) अमृतसर की अधिकारिता में मुख्य कारबार का स्थान है या उसमें निवास करते हैं)।</p> <p>(v) वेतन सर्किल जलन्धर (उन व्यक्तियों की बाबत जो जिला I, II, और III (iv), अमृतसर की अधिकारिता में निवास करते हैं)</p> <p>2. 14-7-1967 के पश्चात् आयकर अधिकारियों द्वारा पारित किए गए आदेशों की बाबत</p> <p>(i) जिला I (i), अमृतसर</p> <p>(ii) जिला I (ii), अमृतसर</p> <p>(iii) अतिरिक्त जिला I (ii) अमृतसर</p> <p>(iv) जिला I (iii) अमृतसर</p> <p>(v) अतिरिक्त जिला I (iii), अमृतसर</p> <p>(vi) जिला I (iv) अमृतसर</p> <p>(vii) जिला I (v) अमृतसर</p> <p>(viii) अतिरिक्त जिला I (v), अमृतसर</p>

(ix) जिला 1, (vi), अमृतसर

(x) अनिरिक्त जिला I (vi), अमृतसर

(xi) जिला II (i), अमृतसर

3. वे सब आयकर सफिल, वाई, या जिले जिनके मुख्यालय मंडी में हैं

4. विशेष सर्वेक्षण सफिल, पटियाला (उन व्यक्तियों की बाबत जो मंडी जिले में निवास करते हैं) ।

ख—रेंज, अमृतसर

1. 14-7-67 तक और सहित आयकर अधिकारियों द्वारा पारित आदेशों की बाबत ।

(i) जिला III (i), III (ii), III (iii) III (v) और III (vi), अमृतसर ।

(ii) केन्द्रीय सफिल I, II, और III, अमृतसर ।

(iii) केन्द्रीय सफिल 1 और 11, लुधियाना ।

(iv) केन्द्रीय सफिल, अम्बाला ।

(v) विशेष सर्वेक्षण सफिल, अमृतसर (उन व्यक्तियों की बाबत जिसका III (i), III (ii), III (iii), III (v) और III (vi) जिले, अमृतसर केन्द्रीय सफिल I, II, III अमृतसर और केन्द्रीय सफिल लुधियाना की अधिकारिता में कारबार का मुख्य स्थान है या इनमें निवास करते हैं)

(vi) विशेष सर्वेक्षण सफिल, पटियाला (उन व्यक्तियों की बाबत जिनका केन्द्रीय सफिल अम्बाला की अधिकारिता में कारबार का मुख्य स्थान है या इसमें निवास करते हैं) ।

(vii) बेतन सफिल, जलन्धर, (उन व्यक्तियों की बाबत जो III (i), III (ii), III (iii) III (v) और III (vi) जिले, अमृतसर, केन्द्रीय सफिल I, II, III अमृतसर की अधिकारिता में निवास करते हैं)

2. 14-7-1967 के पश्चात् आयकर अधिकारियों द्वारा पारित आदेशों की बाबत

(i) जिले I (ii) से II (iii) तक, अमृतसर ।

(ii) केन्द्रीय सफिल, अमृतसर ।

(iii) केन्द्रीय सफिल, लुधियाना ।

(iv) केन्द्रीय सफिल, अम्बाला ।

- | | |
|------------------|--|
| ग-रेंज, अमृतसर | <ol style="list-style-type: none"> 1. वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय
(i) बटाला
(ii) गुरदासपुर
में हैं । 2. उपरोक्त स्तम्भ 2 में जो क-रेंज, अमृतसर और ख-रेंज, अमृतसर के सामने वर्णित हैं, उनसे भिन्न वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय अमृतसर में हैं । 3. विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों की बाबत जिनका बटाला और गुरदासपुर के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इनमें निवास करते हैं) । 4. वेतन सर्किल, जलन्धर (उन व्यक्तियों की बाबत जो बटाला और गुरदासपुर के आयकर अधिकारियों की अधिकारिता में निवास करते हैं) । |
| जलन्धर | <ol style="list-style-type: none"> 1. वे सब आयकर सर्किल, वार्ड या जिले जिसके मुख्यालय
(i) जलन्धर
(ii) पठानकोट
में हैं । 2. विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों की बाबत जिनका जलन्धर और पठानकोट के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इनमें निवास करते हैं) । 3. वेतन सर्किल, जलन्धर (उन व्यक्तियों की बाबत जो जलन्धर और पठानकोट के आयकर अधिकारियों की अधिकारिता में निवास करते हैं) । |
| क-रेंज, लुधियाना | <ol style="list-style-type: none"> 1. वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय
(i) खन्ना
(ii) मोगा
(iii) संगरूर
में हैं । 2. अतिरिक्त, क-वार्ड, लुधियाना । 3. ख-वार्ड, लुधियाना । 4. ज-वार्ड, लुधियाना । |

5. विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों की बाबत जिनका अतिरिक्त क-वार्ड, लुधियाना, ख-वार्ड, लुधियाना और ज-वार्ड, मोगा और खन्ना के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इनमें निवास करते हैं) ।
6. विशेष सर्वेक्षण सर्किल, पटियाला (उन व्यक्तियों की बाबत जिनका संगरूर के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इसमें निवास करते हैं) ।
7. वेतन सर्किल, जलन्धर, (उन व्यक्तियों की बाबत जो अतिरिक्त क-वार्ड, लुधियाना, ख-वार्ड, लुधियाना ज-वार्ड, लुधियाना खन्ना, मोगा और संगरूर के आयकर अधिकारियों की अधिकारिता में निवास करते हैं) ।

ड-वार्ड, लुधियाना

1. उपरोक्त स्तम्भ 2 में जो क-रेंज, लुधियाना के सामने वर्णित है उनसे भिन्न वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय लुधियाना में हैं ।
2. वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय होशियारपुर में हैं ।
3. विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों की बाबत जो उपरोक्त स्तम्भ 2 में, क-रेंज लुधियाना और होशियारपुर के सामने वर्णित से भिन्न लुधियाना के आयकर अधिकारियों की अधिकारिता में निवास करते हैं) ।
4. वेतन सर्किल, (उन व्यक्तियों की बाबत जो उपरोक्त स्तम्भ 2 में, क-रेंज, लुधियाना और होशियारपुर के सामने वर्णित से भिन्न लुधियाना के आयकर अधिकारियों की अधिकारिता में निवास करते हैं) ।

क-रेंज, पटियाला

1. वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय चण्डीगढ़ में हैं ।
2. कम्पनी सर्किल पटियाला (उन व्यक्तियों की बाबत के सिवाय जो अभी कम्पनी वार्ड रोहतक के आयकर अधिकारी द्वारा निर्धार्य हैं) ।
3. अतिरिक्त ख-वार्ड, पटियाला ।
4. ग-वार्ड, पटियाला ।

5. विशेष सर्वेक्षण सफ़िल, पटियाला (उन व्यक्तियों की बाबत जिनका चण्डीगढ़, अतिरिक्त ख-वार्ड, पटियाला, ग-वार्ड, पटियाला और कम्पनी सफ़िल पटियाला के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इनमें निवास करते हैं। (उन व्यक्तियों की बाबत के सिवाय जो अभी कम्पनी वार्ड, रोहतक के आयकर अधिकारी द्वारा निर्धार्य हैं)।

6. वेतन सफ़िल, जलन्धर (उन व्यक्तियों की बाबत जो चण्डीगढ़ अतिरिक्त ख-वार्ड, पटियाला, ग-वार्ड, पटियाला और कम्पनी सफ़िल पटियाला के आयकर अधिकारियों की अधिकारिता में निवास करते हैं (उन व्यक्तियों की बाबत के सिवाय जो अभी कम्पनी वार्ड, रोहतक के आयकर अधिकारी द्वारा निर्धार्य हैं)।

ख-रेंज, पटियाला

1. वे सब आयकर सफ़िल, वार्ड या जिले जिनके मुख्यालय :

- (i) भटिंडा
 - (ii) फ़िरोजपुर
 - (iii) अबोहर
 - (iv) जीद
- में हैं।

2. उपरोक्त स्तम्भ 2 में क-रेंज, पटियाला के सामने वर्णित वे भिन्न से सब आयकर सफ़िल, वार्ड या जिले जिनके मुख्यालय पटियाला में हैं)।

3. विशेष सर्वेक्षण सफ़िल, अमृतसर (उन व्यक्तियों की बाबत जिनका फ़िरोजपुर और अबोहर के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इनमें निवास करते हैं)।

4. विशेष सर्वेक्षण सफ़िल, पटियाला (उन व्यक्तियों की बाबत जिनका भटिंडा, जीद के आयकर अधिकारियों की अधिकारिता में और उपरोक्त स्तम्भ 2 में क-रेंज पटियाला के सामने वर्णित से भिन्न पटियाला के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इसमें निवास करते हैं)।

5. वेतन सफ़िल जलन्धर, (उन व्यक्तियों की बाबत जो भटिंडा, जीद, फ़िरोजपुर, अबोहर के आयकर अधिकारियों की अधिकारिता में और उपरोक्त स्तम्भ

2 में, क-रेंज, पटियाला के सामने वर्णित से भिन्न पटियाला के आयकर अधिकारियों की अधिकारिता में निवास करने है)।

- अम्बाला 1. वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय :
- (i) अम्बाला (केन्द्रीय सर्किल, अम्बाला के निवाय)
 - (ii) यमनानगर
 - (iii) करनाल
 - (iv) पानीपत
 - (v) शिमला
2. विशेष सर्वेक्षण सर्किल, पटियाला (उन व्यक्तियों की बाबत जिनका अम्बाला, करनाल और शिमला के जिलों में कारोबार का मुख्य स्थान है या इनमें निवास करते हैं)।
3. बेतन सर्किल, जलन्धर (उन व्यक्तियों की बाबत जो अम्बाला और करनाल के जिलों में निवास करते हैं)।
- क-रेंज, रोहतक 1. वे सब आयकर सर्किल, वार्ड या जिले जिनके मुख्यालय
- (i) सोनीपत
 - (ii) सिरसा
- में है ।
2. क-वार्ड, रोहतक ।
3. कम्पनी वार्ड, रोहतक ।
4. कम्पनी सर्किल, पटियाला (उन व्यक्तियों की बाबत जो अभी कम्पनी वार्ड, रोहतक के आयकर अधिकारी द्वारा निर्धार्य हैं)।
5. विशेष सर्वेक्षण सर्किल, (उन व्यक्तियों की बाबत जिनका सोनीपत, सिरसा, क-वार्ड, रोहतक, कम्पनी-वार्ड, रोहतक के और उन व्यक्तियों की बाबत जो अभी कम्पनी वार्ड, रोहतक के आयकर अधिकारियों द्वारा निर्धार्य हैं, कम्पनी सर्किल, पटियाला के आयकर अधिकारियों की अधिकारिता में कारबार का मुख्य स्थान है या जो इनमें निवास करते हैं)।

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6. वेतन सर्फिल, जलन्धर (उन व्यक्तियों की बाबत जो सोनीपत, सिरसा, क-वार्ड, रोहतक, कम्पनी वार्ड रोहतक के और उन व्यक्तियों की बाबत जो अभी कम्पनी वार्ड रोहतक के आयकर अधिकारी द्वारा निर्धार्य है, कम्पनी सर्फिल, पटियाला के आयकर अधिकारियों की अधिकारिता में निवास करते हैं)।

ख-रेंज, रोहतक

1. वे सब आयकर सर्फिल, वार्ड या जिले जिनके मुख्यालय

- (i) गुडगांव
- (ii) फरीदाबाद
- (iii) हिसार

में हैं।

2. स्तम्भ 2 में क-रेंज रोहतक के सामने वर्णित से भिन्न वे सब आयकर सर्फिल, वार्ड या जिले जिनके मुख्यालय रोहतक में हैं।

3. विशेष सर्वेक्षण सर्फिल पटियाला (उन व्यक्तियों की बाबत जिनका गुडगांव, फरीदाबाद, हिसार के आयकर अधिकारियों की अधिकारिता में और स्तम्भ 2 में क-रेंज रोहतक के सामने वर्णित से भिन्न रोहतक के आयकर अधिकारियों की अधिकारिता में बराबर का मुख्य स्थान है या इनमें निवास करते हैं)।

4. वेतन सर्फिल, जलन्धर (स्तम्भ 2 में क-रेंज रोहतक के सामने वर्णित से भिन्न उन व्यक्तियों की बाबत जो रोहतक के आयकर अधिकारियों की अधिकारिता में निवास करते हैं)।

जम्मू

1. वे सब आयकर सर्फिल, वार्ड या जिले जिनके मुख्यालय

- (i) जम्मू
- (ii) श्रीनगर

में हैं।

जहां इस अधिसूचना द्वारा बोर्ड कोई आयकर सर्फिल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज में अन्तरित हो गया हो वहां उस आयकर सर्फिल, वार्ड या जिले या उसके किसी भाग में निर्धारणों के परिणामस्वरूप की गई अपीलें, जो इस अधिसूचना की तारीख से ठीक पहले उस रेंज के अपीली सहायक आयुक्त के समक्ष सम्बन्ध थीं, जिससे वह आयकर सर्फिल, वार्ड या जिला या उसका कोई भाग अन्तरित कर दिया गया है, इस अधिसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सर्फिल, वार्ड या जिला या उसका कोई भाग अन्तरित कर दिया गया है,

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अपीली सहायक आयुक्त को अन्तरित कर दी जायेगी और उनके सम्बन्ध में कार्यवाही उस अपीली सहायक आयुक्त द्वारा की जाएगी ।

यह अधिसूचना 15, जनवरी, 1970 में प्रभावी होगी ।

स्पष्टीकरण टिप्पण :—

अधिकारिता का पुनरीक्षण कमोन्तर के भारमाधन में अपीली रेंजों के पुनर्गठन के कारण आवश्यक हो गया है ।

(उपरोक्त टिप्पण अधिसूचना का अंग नहीं है किन्तु केवल स्पष्टीकरण के लिए आशियत है) ।

[म० 7 (फा० सं० 261/1/70-आई० टी० जे०)]

New Delhi, the 25th March, 1970

S.O.2632.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all the previous notifications in this regard the Central Board of Direct Taxes, hereby directs that the Appellate Assistant Commissioners of Income-tax of the range specified in column 1 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to income-tax or super-tax in the Income-tax Circles, Wards and Districts specified in the corresponding entry in column 2 thereof:—

SCHEDULE

Range	Income-tax Circles, Wards and Districts
1	2
A-Range, Amritsar	<ol style="list-style-type: none"> 1. In respect of orders passed by Income-tax Officers upto and including 14-7-1967. <ol style="list-style-type: none"> (i) Distt. I, Amritsar. (ii) Distt. II (i), Amritsar to Distt. II (v), Amritsar. (iii) Distt. III(i), III(ii), III(iii), III (iv), III(v) and III(vi), Amritsar. (iv) Special Survey Circle, Amritsar [in respect of persons who have their principal place of business in or reside in the jurisdiction of Distt. I, II, III(i), III(ii), III (iii), III (iv), III(v) and III(vi) Amritsar.] (v) Salary Circle, Jullundur [in respect of persons who reside in the jurisdiction of Distt. I, II and III, Amritsar.] 2. In respect of orders passed by the Income-tax Officers after 14-7-1967. <ol style="list-style-type: none"> (i) All circles and wards in Distt. I at Amritsar. 3. All Income-tax Circle, Wards or Districts having headquarters at Batala.
B-Range, Amritsar.	<ol style="list-style-type: none"> 1. In respect of the orders passed by the Income-tax Officers upto and including 14-7-1967; <ol style="list-style-type: none"> (i) Central Circles I, II and III, Amritsar. (ii) Central Circles I and II, Ludhiana. (iii) Central Circle, Ambala. (iv) Special Survey Circle, Amritsar [in respect of persons who have their principal place of business in or reside in the jurisdiction of Central Circles I, II, III, Amritsar and Central Circles, Ludhiana.]

- (v) Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the Jurisdiction of Central Circle, Ambala).
- (vi) Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Central Circles I, II, III (Amritsar).
2. In respect of orders passed by the Income-tax Officers after 14-7-1967.
 - (i) Central Circles, Amritsar.
 - (ii) Central Circles, Ludhiana.
 - (iii) Central Circles, Ambala.

C-Range, Amritsar

1. All Income tax circles, wards or Districts having headquarters at Gurdaspur.
2. All Income-tax circles, wards or Districts having headquarters at Amritsar other than those mentioned in column 2 above against A-Range, Amritsar and B-Range, Amritsar.
3. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Gurdaspur).
4. Salary Circle Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Gurdaspur).

Jullundur.

1. All Income tax circles, wards or Districts having headquarters at Jullundur and Pathankot except Companies Ward, Jullundur.
2. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Jullundur and Pathankot except Companies Ward, Jullundur).
3. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Jullundur and Pathankot except Companies Ward, Jullundur).

Jammu

1. All Income-tax Circles, Wards or District having headquarters at : (i) Jammu, (ii) Srinagar.

A-Range, Ludhiana

1. All Income-tax Circles, Wards or Districts having headquarters at:
 - (i) Khanna,
 - (ii) Moga.
 - (iii) Ferozepur.
 - (iv) Bhatinda.
2. Addl. A-Ward, Ludhiana.
3. B-Ward, Ludhiana.
4. Addl. B-Ward, Ludhiana.
5. D-Ward, Ludhiana.
6. E-Ward, Ludhiana.
7. H-Ward, Ludhiana.
8. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Addl. A-Ward, Ludhiana, B-Ward, Ludhiana, Addl. B-Ward, Ludhiana, B-Ward, Ludhiana, E-Ward, Ludhiana, B-Ward, Ludhiana, Khanna, Moga, Ferozepur).
9. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Bhatinda).
10. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officer, Addl. A-Ward, Ludhiana, B-Ward, Ludhiana, Addl. B-Ward, Ludhiana, D-Ward, Ludhiana, E-Ward, Ludhiana, H-Ward, Ludhiana, Khanna, Moga Ferozepur and Bhatinda).

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B-Range, Ludhiana	<ol style="list-style-type: none"> 1. All Income-tax Circles, Wards or Districts having headquarters at Ludhiana other than those mentioned in column 2 above against A-Range, Ludhiana. 2. All Income-tax Circles, Wards or Districts having headquarters at: <ol style="list-style-type: none"> (i) Hoshiarpur. (ii) Abohar. 3. Companies Ward, Jullundur. 4. Special Survey Circle, Amritsar (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers at Ludhiana other than those mentioned in column 2 above against A-Range, Ludhiana, Hoshiarpur, Abohar and Companies Ward, Jullundur). 5. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers at Ludhiana other than those mentioned in column 2 above against A-range, Ludhiana, Hoshiarpur, Abohar and Companies Ward, Jullundur).
Patiala	<ol style="list-style-type: none"> 1. All Income-tax Circles, Wards or Districts having headquarters at: <ol style="list-style-type: none"> (i) Chandigarh, (ii) Patiala, (iii) Sangrur. 2. Companies Circle, Patiala (except in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak). 3. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Chandigarh, Patiala and Sangrur except in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak). 4. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Chandigarh, Patiala and Sangrur except in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak).
Ambala	<ol style="list-style-type: none"> 1. All Income-tax Circles, Wards or Districts having headquarters at: <ol style="list-style-type: none"> (i) Ambala (except Central Circle, Ambala). (ii) Yamunanagar. (iii) Mandi. (iv) Simla. 2. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Ambala, Yamunanagar, Mandi and Simla). 3. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers at Ambala, Yamunanagar Mandi and Simla).
A-Range, Rohtak	<ol style="list-style-type: none"> 1. All Income-tax Circles, Wards or Districts having headquarters at: <ol style="list-style-type: none"> (i) Sonapat, (ii) Panipat, (iii) Gurgaon, (iv) Faridabad, 2. A-Ward, Rohtak 3. Companies Ward, Rohtak. 4. Companies Circle, Patiala (in respect of persons presently assessable by the Income-tax Officer, Companies Ward, Rohtak). 5. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Officers, Sonapat, Panipat, Gurgaon, Faridabad, A-Ward, Rohtak, Companies Ward, Rohtak and Companies Circle, Patiala in respect of persons who are presently assessable by the Income-tax Officer, Companies Ward, Rohtak). 6. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Sonapat, Panipat, Gurgaon, Faridabad, A-Ward, Rohtak, Companies Ward, Rohtak and Companies Circle, Patiala in respect of persons who are presently assessable by the Income-tax Officer, Companies Ward, Rohtak).

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- B-Range, Rohtak. 1. All Income-tax Circles, Wards or Districts having headquarters at.
- (i) Karnal.
 - (ii) Jind.
 - (iii) Hissar.
 - (iv) Sirsa.
2. All Income-tax Circles, Wards or Districts having headquarters at Rohtak other than those mentioned in column 2 above against A-Range, Rohtak.
3. Special Survey Circle, Patiala (in respect of persons who have their principal place of business in or reside in the jurisdiction of Income-tax Karnal, Jind, Hissar, Sirsa and the Income-tax Officer column 2 Officers at Rohtak other than those mentioned in above against A-Range, Rohtak).
4. Salary Circle, Jullundur (in respect of persons who reside in the jurisdiction of Income-tax Officers, Karnal, Jind, Hissar, Sirsa and Income-tax Officers at Rohtak other than those mentioned in column 2 above against A-Range, Rohtak).

Where an Income-tax Circle, Ward and District or part thereof stands transferred by this Notification from one range to another range, appeals arising out of assessments made in that income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of Range from whom that income-tax Circle, Ward or District or part thereof is transferred shall, from the date this notification shall take effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

Where all Circles, Wards and Districts having headquarters at a particular place have been assigned to an Appellate Assistant Commissioner he will have jurisdiction in respect of Circles, Ward and Districts at that Headquarters since abolished also.

This notification shall take effect from 1-4-1970

EXPLANATORY NOTE

The revision of jurisdiction has become necessary on account of re-organisation of the appellate Ranges in the Commissioner's charge and abolition of one Range at Patiala.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

[No. 33(P. No. 261/1/70-1T)].

नई दिल्ली, 25 मार्च, 1970

एस० नो० 2632—आय-कर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त उसे समर्थ बनाने वाला अन्य सभी शक्तियों का प्रयोग करते हुए और इस संबंध में सभी 'अधिसूचनाओं को अधिष्ठांत करने हुए केन्द्रीय प्रत्यक्ष कर बोर्ड' एतद्वारा निदेश देता है कि नीचे की अनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक आय-कर आयुक्त (अपील) उसके स्तम्भ 2 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट आय-कर सर्किलों, वाडों और जिलों में आय-कर का अधिकार के लिए

निर्धारित सभी व्यक्तियों और आयों के बारे में अपने कृत्यों का पालन करेंगे :—

अनुसूची

रेंज 1	आयकर सर्किल वार्ड और जिले 2
क—रेंज, अमृतसर	<p>1 आयकर अधिकारियों द्वारा 14-7-1967, जिसमें यह तारीख भी सम्मिलित है, तक पारित आदेशों के बारे में।</p> <p>(i) जिला I अमृतसर।</p> <p>(ii) जिला II (i) अमृतसर से जिला II (V) अमृतसर तक।</p> <p>(III) जिला III(i), III(ii), III(iii), III(iv) III(v) और III (vi) अमृतसर।</p> <p>(IV) विशेष सर्वेक्षण सर्किल, अमृतसर, (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास जिला I, II, III (i) III (ii), III (iii) III (iv), III (v) और III (vi) अमृतसर की अधिकारिता में है।)</p> <p>(V) वेतन सर्किल, जंघर (उन व्यक्तियों के बारे में जो जिला I, II और III, अमृतसर की अधिकारिता में निवास करते हैं।)</p> <p>2. आय-कर अधिकारियों द्वारा 14-7-1967 के पश्चात् पारित आदेशों के बारे में।</p> <p>(I) जिला 1, अमृतसर में सभी सर्किल और वार्ड</p> <p>3. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय बदला में है।</p>
ख—रेंज, अमृतसर	<p>1 आय-कर अधिकारियों द्वारा 14-7-1967, जिसमें यह तारीख भी सम्मिलित है, तक पारित आदेशों के बारे में।</p> <p>(I) केन्द्रीय सर्किल III और III, अमृतसर।</p> <p>(II) केन्द्रीय सर्किल I और II लुधियाना।</p> <p>(III) केन्द्रीय सर्किल, अम्बाला।</p> <p>(IV) विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास केन्द्रीय सर्किल I, II, III, अमृतसर और केन्द्रीय सर्किल, लुधियाना की अधिकारिता में है।)</p>

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ख—रेंज, अमृतसर—जारी

- (V) विशेष सर्वेक्षण सर्किल, पटियाला (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास केन्द्रीय सर्किल, अम्बाला की अधिकारिता में है।
- (VI) वेतन सर्किल, जलंधर (उन व्यक्तियों के बारे में में जो केन्द्रीय सर्किल I, II, III, अमृतसर की अधिकारिता में निवास करते हैं)।
2. आय-कर अधिकारियों द्वारा 14-7-1967 के पश्चात् पारित आदेशों के बारे में :
- (I) केन्द्रीय सर्किल, अमृतसर।
- (II) केन्द्रीय सर्किल, लुधियाना :
- (III) केन्द्रीय सर्किल, अम्बाला।

ग—रेंज, अमृतसर।

1. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय गुरदासपुर में है।
2. ऊपर क—रेंज, अमृतसर और ख—रेंज, अमृतसर के सामने स्तम्भ 2 में वर्णित से भिन्न सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय अमृतसर में है।
3. विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास गुरदासपुर के आय-कर अधिकारियों की अधिकारिता में है)।
4. वेतन सर्किल, जलंधर (उन व्यक्तियों के बारे में जो गुरदासपुर के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं)।

जलंधर

1. कम्पनी वार्ड, जलंधर के सिवाय सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय जलंधर और पठानकोट में है।
2. विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास कम्पनी वार्ड, जलंधर के सिवाय जलंधर और पठानकोट के आय-कर अधिकारियों की अधिकारिता में है)।
3. वेतन सर्किल, जलंधर (उन व्यक्तियों के बारे में जो कम्पनी वार्ड, जलंधर के सिवाय जलंधर और पठानकोट के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं)।

जम्मू . . . 1. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय:-
(I) जम्मू
(II) श्रीनगर
में है।

क-रेंज, लुधियाना . . . 1. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय:-
(I) खन्ना
(II) मोगा
(III) फिरोजपुर
(IV) भटिण्डा
में है।

2. अतिरिक्त क-वार्ड, लुधियाना।

3. ख-वार्ड, लुधियाना।

4. अतिरिक्त ख-वार्ड, लुधियाना।

5. घ-वार्ड, लुधियाना।

6. ङ-वार्ड, लुधियाना।

7. ज-वार्ड, लुधियाना।

8. विशेष सर्वेक्षण सर्किल अमतसर (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास अतिरिक्त क-वार्ड, लुधियाना, ख-वार्ड, लुधियाना, अतिरिक्त ख-वार्ड, लुधियाना, घ-वार्ड, लुधियाना, ङ-वार्ड, लुधियाना, ज-वार्ड, लुधियाना, खन्ना, मोगा, फिरोजपुर के आयकर अधिकारियों की अधिकारिता में है।

9. विशेष सर्वेक्षण, सर्किल, पटियाला (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास भटिण्डा के आय-कर अधिकारियों की अधिकारिता में है)।

10. बेतन सर्कल जलंधर (उन व्यक्तियों के बारे में जो अतिरिक्त क-वार्ड, लुधियाना, ख-वार्ड, लुधियाना, अतिरिक्त ख-वार्ड, लुधियाना, घ-वार्ड, लुधियाना, ङ-वार्ड, लुधियाना, —वार्ड लुधियाना, खन्ना, मोगा, फिरोजपुर और भटिण्डा के आयकर अधिकारियों की अधिकारिता में रहते हैं।

ख-रेंज, लुधियाना

1. ऊपर क-रेंज लुधियाना के सामने स्तम्भ 2 में वर्णित से भिन्न सभी आय-कर सर्किल, वार्ड, या जिले जिनका मुख्यालय लुधियाना में है।

ख-रेज, लुधियाना-जारी

2. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय —

(i) होशियारपुर,

(ii) अबोहर,

में है।

3 कम्पनी वार्ड, जलधर

4 विशेष सर्वेक्षण सर्किल, अमृतसर (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास ऊपर क-रेज, लुधियाना, होशियारपुर, अबोहर और कम्पनी वार्ड, जलधर के सामने स्तम्भ 2 में वर्णित में भिन्न लुधियाना के आय-कर अधिकारियों की अधिकारिता में है)

5. वेतन सर्किल, जलधर (उन व्यक्तियों के बारे में जो ऊपर क-रेज, लुधियाना, होशियारपुर, अबोहर और कम्पनी वार्ड, जलधर के सामने स्तम्भ 2 में वर्णित में भिन्न लुधियाना के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं।)

पटियाला

1. सभी आय-कर सर्किल वार्ड या जिले जिनका मुख्यालय —

(i) चडीगढ़,

(ii) पटियाला,

(iii) सगूर,

में है।

2. कम्पनी सर्किल, पटियाला (सिवाय उन व्यक्तियों के बारे में जो इस समय आय-कर अधिकारी, कम्पनी वार्ड रोहतक द्वारा निर्धार्य हैं)।

3. विशेष सर्वेक्षण सर्किल, पटियाला (सिवाय उन व्यक्तियों के बारे में जो इस समय आय-कर अधिकारी, कम्पनी वार्ड रोहतक द्वारा निर्धार्य हैं, उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास चडीगढ़, पटियाला और सगूर के आय-कर अधिकारियों की अधिकारिता में है)

4. वेतन सर्किल, जलधर (सिवाय उन व्यक्तियों के बारे में जो इस समय आय-कर अधिकारी, कम्पनी वार्ड रोहतक द्वारा निर्धार्य हैं उन व्यक्तियों के बारे में जो चडीगढ़, पटियाला और सगूर के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं)।

पटियाला—जारी

1. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय—
 - (i) अम्बाला (सिवाय केन्द्रीय सर्किल, अम्बाला के)
 - (ii) यमनानगर
 - (iii) मण्डी
 - (iv) शिमला
 में है।

2. विशेष सर्वेक्षण सर्किल, पटियाला (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास अम्बाला, यमनानगर, मण्डी और शिमला के आय-कर अधिकारियों की अधिकारिता में है)।
3. वेतन सर्किल, जलंधर (उन व्यक्तियों के बारे में जो अम्बाला, यमनानगर, मण्डी और शिमला के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं)।

क—रेंज रोहतक

1. सभी आय-कर सर्किल, वार्ड या जिले जिनका मुख्यालय—
 - (i) सोनीपत,
 - (ii) पानीपत,
 - (iii) गुड़गांव,
 - (iv) फरीदाबाद,
 में है।

2. क—वार्ड, रोहतक

3. कम्पनी वार्ड, रोहतक

4. कम्पनी सर्किल, पटियाला (उन व्यक्तियों के बारे में जो इस समय आय-कर अधिकारी कम्पनी वार्ड, रोहतक द्वारा निर्धार्य है)

5. विशेष सर्वेक्षण सर्किल, पटियाला (उन व्यक्तियों के बारे में जिनका कारबार का प्रधान स्थान या निवास सोनीपत, पानीपत, गुड़गांव, फरीदाबाद, क—वार्ड, रोहतक, कम्पनी वार्ड, रोहतक और उन व्यक्तियों के बारे में जो इस समय आय-कर अधिकारी, कम्पनी वार्ड, रोहतक द्वारा निर्धार्य है, कम्पनी सर्किल पटियाला के आय-कर अधिकारियों की अधिकारिता में है)।

6. वेतन सर्किल, जलंधर (उन व्यक्तियों के बारे में जो सोनीपत, पानीपत, गुड़गांव, फरीदाबाद, क—वार्ड, रोहतक, कम्पनी वार्ड, रोहतक और उन व्यक्तियों के बारे में जो आय-कर अधिकारी कम्पनी वार्ड, रोहतक द्वारा निर्धार्य हैं, कम्पनी सर्किल, पटियाला के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं)।

ख—रेंज रोहतक

1. सभी आय-कर सिकिल, वार्ड या जिले जिनका मुख्यालय:—

- (i) करनाल,
- (ii) जीद,
- (iii) हिसार,
- (iv) सिरसा,

में है।

2. ऊपर क—रेंज रोहतक के सामने स्तम्भ 2 में वर्णित से भिन्न सभी आय-कर सिकिल, वार्ड, या जिले जिनका, मुख्यालय रोहतक में है।

3. विशेष सर्वेक्षण सिकिल पटियाला (उन व्यक्तियों के बारे में जिनका कारखाना का प्रधान स्थान या निवास करनाल, जीद, हिसार, सिरसा और ऊपर क—रेंज रोहतक के सामने स्तम्भ 2 में वर्णित से भिन्न रोहतक के आय-कर अधिकारियों की अधिकारिता में है)।

4. वेतन सिकिल, जलंधर (उन व्यक्तियों के बारे में जो आय-कर अधिकारियों, करनाल, जीद, हिसार, सिरसा और ऊपर क—रेंज रोहतक के सामने स्तम्भ 2 में वर्णित से भिन्न रोहतक के आय-कर अधिकारियों की अधिकारिता में निवास करते हैं)।

जहां इस अधिसूचना द्वारा कोई आय-कर सिकिल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरी रेंज को अंतरित हो गया हो वहां उस आय-कर सिकिल, वार्ड या जिले या उसके किसी भाग में निर्धारणों के परिणाम-स्वरूप की गई अपीलें जो इस अधिसूचना की तारीख से ठीक पहले उस रेंज के सहायक आयुक्त (अपील) के समक्ष लम्बित थीं जिससे वह आय-कर सिकिल या वार्ड या जिला या उसका कोई भाग अंतरित कर दिया गया है, इस अधिसूचना के प्रभावी होने की तारीख से उस रेंज के जिसको उक्त सिकिल वार्ड या जिला या उसका कोई भाग अंतरित दिया गया है, सहायक आयुक्त (अपील) को अंतरित कर दी जाएंगी और उनके संबंध में कार्यवाही उक्त सहायक आयुक्त (अपील) द्वारा की जाएगी।

जहां सभी सिकिल, वार्ड और जिले जिनका मुख्यालय एक स्थान विशेष पर है, एक सहायक आयुक्त (अपील) को सौंप दिए गए हैं वहां उसकी अधिकारिता उस मुख्यालय

1

2

ख- रज रोहतक-जारी

के उन सर्किलों, वार्डों और जिलों के बारे में भी होगी जो अब उत्साहित कर दिए गए हैं।

यह अधिसूचना 1-4-1970 को प्रभावी होगी।

स्पष्टीकरण कारक टिप्पण

अधिकारिता का पुनरीक्षण आयुक्त के भारसाधन में अभीलों रेंजों के पुनर्गठन और पटियाला की एक रेंज के उत्पादन के कारण आवश्यक हुआ है।

(उपयुक्त टिप्पण अधिसूचना का भाग नहीं है बल्कि उसका आशय स्पष्टीकरण मात्र है।)

[सं० 33 (फा० सं० 261/1/70-आई०टी०ज०)]

New Delhi, the 31st March 1970

S.O. 2633.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961), and of all other powers enabling it in that behalf, the Central Board of Direct Taxes, hereby makes the following amendment in the Schedule appended to its notification No. 34 (F. No. 261/8/70-ITJ), dated 25th March, 1970, namely:—

Against Poona Range I, Poona under column 2, the following shall be added:—

13. M-Ward, Poona.

Against Kolhapur Range, Kolhapur under column 2, the following shall be added:—

15. G-Ward, Kolhapur.

16. H-Ward, Kolhapur.

17. C-Ward, Satara.

Against Nasik Range, Nasik under column 2, the following shall be added:—

13. F-Ward, Nasik.

14. C-Ward, Dhulia.

15. D-Ward, Jalgaon.

Against Sholapur Range, Sholapur under column 2, the following shall be added:—

12. E-Ward, Sholapur.

13. C-Ward, Ahmednagar.

Against Akola Range, Akola under column 2, the following shall be added:—

10. D-Ward, Akola.

Against Amravati Range, Amravati under column 2, the following shall be added:—

6. E-Ward, Amravati.

7. D-Ward, Wardha.

Against Aurangabad Range, Aurangabad under column 2, the following shall be added:—

9. E-Ward, Aurangabad.

10. C-Ward, Nanded.

Against Thana Range, Thana under column 2, the following shall be added:—

18. H-Ward, Thana.

This notification shall take effect from 1st April, 1970.

Explanatory Note.

The amendments have become necessary on account of the creation of new Wards known as 'M-Ward, Poona', 'G-Ward, Kolhapur', 'H-Ward Kolhapur', 'C-Ward, Satara', 'F-Ward, Nasik', 'C-Ward Dhulia', 'D-Ward Jalgaon', 'E-Ward Sholapur', 'C-Ward, Ahmednagar', 'D-Ward, Akola', 'E-Ward, Amravati', 'D-Ward, Wardha', 'E-Ward, Aurangabad', 'C-Ward, Nanded', and 'H-Ward, Thana', in the Commissioner's charge.

(This note does not form part of the notification but is intended to be merely clarificatory.)

[No. 45 (F. No. 261/8/70-ITJ.)]

नई दिल्ली, 31 मार्च 1970

एस० नो० 2633.—आयकर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त उसे समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए केन्द्रीय प्रत्यक्षकर बोर्ड अपनी अधिसूचना सं० 34 (फा० सं० 261/8/70-आई टी० जे०) तारीख 25-3-70 से उपाबद्ध अनुसूची में निम्नलिखित संशोधन करता है, अर्थात्:—

स्तम्भ 2 के नीचे पूना रेंज, 1 पूना के सामने निम्नलिखित जोड़ा जाएगा:—

13. ड-वार्ड, पूना

स्तम्भ 2 के नीचे कोल्हापुर रेंज, कोल्हापुर के सामने निम्नलिखित जोड़ा जाएगा:—

15. छ-वार्ड, कोल्हापुर

16. ज-वार्ड, कोल्हापुर

17. ग-वार्ड, सतारा

स्तम्भ 2 के नीचे नासिक रेंज, नासिक के सामने निम्नलिखित जोड़ा जाएगा:—

13. च-वार्ड, नासिक

14. ग-वार्ड, धुलिया

15. घ-वार्ड, जलगांव

स्तम्भ 2 नीचे शोलापुर रेंज, शोलापुर के सामने निम्नलिखित जोड़ा जाएगा:—

12. ड-वार्ड, शोलापुर

13. ग-वार्ड, अहमदनगर

स्तम्भ 2 के नीचे अकोला रेंज, अकोला के सामने निम्नलिखित जोड़ा जाएगा:—

10. घ-वार्ड, अकोला

स्तम्भ 2 के नीचे अमरावती रेंज, अमरावती के सामने निम्नलिखित जोड़ा जाएगा:—

6. ड-वार्ड, अमरावती

7. घ-वार्ड, वर्धा

स्तम्भ 2 के नीचे औरंगाबाद रेंज, औरंगाबाद के सामने निम्नलिखित जोड़ा जाएगा:—

9. ड-वार्ड, औरंगाबाद

10. ग-वार्ड, नंदेड़

स्तम्भ 2 के नीचे थाणा रेंज, थाणा के सामने निम्नलिखित जोड़ा जाएगा:—

18. ज-वार्ड, थाणा

यह अधिसूचना 1-4-1970 से प्रभावी होगी ।

स्पष्टीकरण टिप्पण

ये संशोधन आयुक्त के भार साधन में 'ड-वाई, पूना', 'ग-वाई, कोल्हापुर' 'ज-वाई कोल्हापुर', 'ग-वाई, सतारा', 'च-वाई, नासिक', 'ग-वाई, घुलिया', 'घ-वाई, जलगांव, 'ड-वाई, शोलापुर', 'ग-वाई, अहमदनगर', 'घ-वाई, अकोला', 'ड-वाई, अमरावती', 'घ-वाई, वर्धा', 'ङ-वाई, औरंगाबाद', 'ग-वाई, नंदेड़', और 'ज-बोर्ड, थाना', नामक नये बाडों की सृष्टि के कारण आवश्यक हुए हैं।

(यह टिप्पण अधिसूचना का भाग नहीं है बल्कि इसका प्राश्य केवल स्पष्टीकरण मात्र है)

[सं० 45(फा० सं० 261/8/70-आई० टी० जे०)]

New Delhi, the 23rd April, 1970.

S.O. 2534.—In exercise of the powers conferred by sub-section (I) of Section 122 of the Income-tax Act 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax specified in Column I of the Schedule below shall perform their functions in respect of all persons and incomes assessed to Income-tax or super-tax in the Income-tax Circles, wards and Districts specified in the corresponding entry in column 2 thereof:—

SCHEDULE

Range	Income-tax Circle, Wards & Districts
I	2
Central Range I, Bombay.	All cases under the jurisdiction of Income-tax Officer, Sections I, II, III, IV, VI, VIII, XVIII, XIX & XX, (Central) Bombay.
Central Range II Bombay.	All cases under the jurisdiction of Income-tax Officers, Sections XI, XII, XIII, XIV, XV, XVI, XVII (Central) Bombay and Central Circle, Ahmedabad.
Central Range III, Bombay.	All cases under the jurisdiction of Income-tax Officers, Sections V, VII, IX, X, XXI, XXII and XXIII (Central) Bombay.
Central Range, Nagpur.	All cases under the jurisdiction of Income-tax Officers, Central Circles I, II, III, IV & V Nagpur.

Where an Income-tax Circle, Ward or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of the Range from whom that Income-tax Circle ward or District or part thereof is transferred shall, from the date this notification takes effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said circle, Ward or District or part thereof is transferred.

This notification shall take effect from the 1st May, 1970.

Explanatory Note.

The amendment has become necessary on account of creation of new appellate Range in the Commissioner's charge.

(The above note does not form a part of the notification, but is intended to be merely clarificatory).

एल० ओ० 2634.—आय-कर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त उसे समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए और इस सम्बन्ध में सभी पूर्वतन अधिसूचनाओं को अधिकांत करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा निदेश देता है कि निम्नलिखित अनुसूची के स्तंभ 1 में विनिर्दिष्ट सहायक आय-कर आयुक्त (अपील) उसके स्तंभ 2 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट आय-कर सिकिलों, वार्डों और जिलों में आय-कर या अधिकर से निर्धारित सभी व्यक्तियों और आयों के बारे में अपने कृत्यों का पालन करेंगे :—

अनुसूची

रेंज	आय-कर सिकिल, वार्ड और जिले
1	2
केन्द्रीय रेंज-1, मुंबई . . .	आय-कर अधिकारी, खण्ड 1, 2, 3, 4, 6, 8, 18, 19 और 20 (केन्द्रीय) मुंबई की अधिकारिता के अधीन सभी मामले ।
केन्द्रीय रेंज-2, मुंबई . . .	आय-कर अधिकारियों, खण्ड 11, 12, 13, 14, 15, 16 और 17 (केन्द्रीय) मुंबई और केन्द्रीय सिकिल, अहमदाबाद की अधिकारिता के अधीन सभी मामले ।
केन्द्रीय रेंज-3, मुंबई . . .	आय-कर अधिकारियों, खण्ड 5, 7, 9, 10, 21, 22 और 23 (केन्द्रीय) मुंबई की अधिकारिता के अधीन सभी मामले ।
केन्द्रीय रेंज, नागपुर	आय-कर अधिकारियों, केन्द्रीय सिकिल 1, 2, 3, 4 और 5 नागपुर की अधिकारिता के अधीन मामले ।

जहां कोई आय-कर सिकिल, वार्ड या जिला या उसका भाग इस अधिसूचना द्वारा एक रेंज से दूसरी रेंज को अन्तरित हो गया है, वहां उस आय-कर सिकिल, वार्ड या जिले या उसके भाग से किए गए निर्धारणों से उद्भूत और इस अधिसूचना की तारीख से ठीक पहले उस रेंज के, जिससे वह आय-कर सिकिल, वार्ड या जिला या उसका भाग अन्तरित कर दिया गया है, सहायक आयुक्त (अपील) के समक्ष लंबित अपीलें इस अधिसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सिकिल, वार्ड या जिला या उसका भाग अन्तरित कर दिया गया है, सहायक आयुक्त (अपील) को अन्तरित कर दी जाएगी और उनके सम्बन्ध में कार्यवाही उसी के द्वारा की जाएगी ।

यह अधिसूचना 1 मई, 1970 को प्रभावी होगी ।

स्पष्टीकरण टिप्पण :

यह सशोधन आयुक्त के भारमाधन में नई अपीली रेंज के सृजन के कारण आवश्यक हुआ है ।

(उपर्युक्त टिप्पण अधिसूचना का भाग नहीं है बल्कि इस का आशय केवल स्पष्टीकरण करना मात्र है ।)

[सं० 55(फा० सं० 26/14/70/आई टी जे)]

S. O. 2635.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all the other powers enabling it in that behalf and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes, hereby directs that the Appellate Assistant Commissioners of Income Tax of the Ranges specified in Column 1 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to Income Tax or Super Tax in the Income Tax Circle; Wards and Districts, specified in the corresponding entry in Column 2 thereof:—

SCHEDULE

Range	Income tax Ward/Circles and Districts
1	2
A-Range, Bombay	Company Circle-II.
B-Range, Bombay	Company Circle I and Film Circle.
C-Range, Bombay	Non-residents Refund Circle, A-IV Ward Evacuee Circle I, Foreign Section, Bombay Circle, Special Investigation Branch-I, II and III and Salaries Branch II.
D-Range, Bombay	Evacuee Circle II and Company Circle IV(I) to IV(13).
E-Range, Bombay	D-I and B-II Wards.
F-Range, Bombay	A-III and D-II Wards.
G-Range, Bombay	B-I, A-I and A-V Wards.
H-Range, Bombay	Bombay Suburban District (West)
I-Range, Bombay	C-IV Ward C-V Ward and 1st, 2nd and 3rd I.T.Os Charges of C-I Wards.
J-Range, Bombay	Company Circle III(I) to III(12).
K-Range, Bombay	C-I Ward, except 1st, 2nd and 3rd I.T.Os Charges.
L-Range, Bombay	B-III and E-Wards.
M-Range, Bombay	Bombay Suburban District (East).
N-Range, Bombay	C-III and A-II Wards.
Q-Range, Bombay	G-Ward, G-A Ward, Hundi Circle and S.I.B.-IV.
R-Range, Bombay	Salaries Branch I Bombay Refund Circle and C-II Ward.
S-Range, Bombay	Market Ward X-Ward Company Circle V, Company Circle IV(14) to IV(16) and Company Circle III(13) to III(15).

When an Income-Tax Circle, Ward or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of assessments made in that Income-Tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of Range from whom that Income-Tax Circle, Ward or District or part thereof is transferred shall from the date of this notification shall take effect be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District, or part thereof is transferred.

This notification shall take effect from the 1st May, 1970.

Explanatory Note :

The amendments have become necessary on account of reorganisation of the Appellate Assistant Commissioner's Ranges consequent on transfer of One AAC's post to Bombay (Central Charge).

(The above note does not form a part of the notification, but is intended to be merely clarificatory).

[No. 56 (F. No. 261/13/70-ITJ)]

एस० प्रो०. 2635—आय-कर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त उसे समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए और इस सम्बन्ध में सभी पूर्वतन अधिसूचनाओं को अधिकांत करते हुए केन्द्रीय प्रत्यक्ष

कर बोर्ड एतद्वारा निदेश देता है कि निम्नलिखित अनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक आय-कर आयुक्त (अपील) उसके स्तम्भ 2 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट आय-कर सफिलों, वार्डों और जिलों में आय-कर या अधिकर में निर्धारित सभी व्यक्तियों और आयों के बारे में अपने कृत्यों का पालन करेंगे :-

अनुसूची

रेंज 1	आय-कर वार्ड/सफिल और जिले 2
क-रेंज, मुंबई	कम्पनी सफिल, -2
ख-रेंज, मुंबई	कम्पनी सफिल, 1 और फिल्म सफिल
ग-रेंज, मुंबई	अनिवासी प्रतिदाय सफिल, क-4 वार्ड निष्क्रांत सफिल 1, विदेश अनुभाग, मुंबई सफिल, विशेष अन्वेषण शाखा-1, 2 और 3 और वेतन शाखा 2।
घ-रेंज, मुंबई	निष्क्रांत सफिल 2 और कम्पनी सफिल 4 (1) से 4 (13) तक
ङ-रेंज, मुंबई	घ- 1 ख- 2 वार्ड
च-रेंज, मुंबई	क-3 और घ-2, वार्ड
छ-रेंज, मुंबई	ख-1, क-1 और क-5 वार्ड
ज-रेंज, मुंबई	मुंबई उपनगर जिला (पश्चिम)
झ-रेंज, मुंबई	ग-4 वार्ड, ग-5 वार्ड और ग-1 वार्ड का पहला, दूसरा और तीसरा आय-कर अधिकारी भारसाधन
झ-रेंज, मुंबई	कम्पनी सफिल 3(1) से 3(2) तक
ट-रेंज, मुंबई	ग-1 वार्ड, पहला, दूसरा और तीसरा आयकर अधिकारी भार-साधन के सिवाय
ठ-रेंज, मुंबई	ख-3 और ड- वार्ड
ड-रेंज, मुंबई	मुंबई उपनगर जिला (पूर्व)
ड-रेंज, मुंबई	ग-3 और क-2 वार्ड
थ-रेंज, मुंबई	छ-वार्ड, छ-क वार्ड हुंडी सफिल और एप० आई० बी० 4
द-रेंज, मुंबई	वेतन शाखा 1 मुंबई प्रतिदाय सफिल और ग-2 वार्ड
ध-रेंज, मुंबई	बाजार वार्ड भ-वार्ड कम्पनी सफिल 5, कम्पनी सफिल 4 (14) से 4 (16) तक और कम्पनी सफिल 3 (13) से 3 (15) तक।

जब कोई आय-कर सफिल, वार्ड या जिला या उसका भाग इस अधिसूचना द्वारा एक रेंज से दूसरी रेंज का अन्तर्गत हो गया है, तब उस आय-कर सफिल, वार्ड या जिले या उसके भाग में किए गए निर्धारणा में उद्भूत और इस अधिसूचना की तारीख से ठीक पहले उस रेंज के, जिससे वह आय कर सफिल, वार्ड या जिला या उसका भाग अन्तर्गत कर दिया गया है, सहायक आयुक्त (अपील) के समक्ष लंबित अपीलें इस अधिसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सफिल वार्ड या जिला या उसका भाग अन्तर्गत कर दिया गया है, सहायक आयुक्त (अपील) के अन्तर्गत कर दी जाएंगी और उनके सम्बन्ध में कार्यवाही उसी के द्वारा की जाएगी।

यह अधि सूचना 1 मई, 1970 को प्रभावी होगी

स्पष्टीकरण टिप्पण :

ये संशोधन एक सहायक आयुक्त (अपील) का मुंबई (केन्द्रीय) के भारसाधन में अन्तरति करने पर सहायक आयुक्त (अपील) की रेंजों के पुनर्गठन के कारण आवश्यक हुए हैं।

(उपर्युक्त टिप्पण अधिसूचना का भाग नहीं है बल्कि इसका आशय केवल स्पष्टीकरण करना मात्र है)।

[सं० 56 (फा० सं० 261/13/70-आई० टी० जे०)]

New Delhi, the 28th April, 1970

S. O. 2636.— In exercise of the powers conferred by Sub-section (I) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all previous notifications in this regard the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in Column of 1 the Schedule below shall perform functions in respect of all persons and income assessed to income-tax and super-tax in the Income-tax Circles, Wards and Districts specified in the corresponding entry in Column 2 thereof :—

SCHEDULE

Range with Headquarters	Income-tax Circles, wards and Districts
1	2
1. Dibrugarh Range-I, Dibrugarh.	1. Dibrugarh Circle.
2. Dibrugarh Range-II Dibrugarh	1. Salary Circle., Dibrugarh.
	2. Income-tax cum-Estate Duty Circle, Dibrugarh,
	3. Tinsukia Circle.
	4. Digboi Circle.
3. Shillong Range. Shillong.	1. Shillong Circle.
	2. Salary Circle, Shillong.
	3. Special Circle, Shillong.
	4. Nowgong Circle.
4. Silchar Range, Silchar.	1. Silchar Circle.
	2. Karimganj Circle.
	3. Tripura Circle, Agartala.
	4. Manipur Circle, Imphal.
5. Tezpur Range, Tezpur.	1. Tezpur Circle.
	2. Dhubri Circle.
6. Gauhati Range, Gauhati.	1. Gauhati Circle.
7. Jorhat Range, Jorhat,	1. Jorhat Circle.
	2. Sibsagar Circle.
	3. Golaghat Circle.

Where an Income-tax Circle, Ward or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of the Range from whom

that Income-tax Circle, Ward or District or part thereof is transferred shall, from the date his notification takes effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range whom the said Circle, Ward or District or part thereof is transferred,

This notification shall take effect from the 1st May, 1970.

Explanatory Note :

The amendments have become necessary on account of reallocation of AAC's jurisdiction consequent on sanction of two more AACs posts in the Commissioner's charge.

This note does not form a part of the Notification, but is intended to be merely clarificatory)

[No. 60 (F.No. 261/9/70-ITJ)]

नई दिल्ली, 28 अप्रैल, 1970

एस० नो० 2636—आयकर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त उसे समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए और इस सबध में सभी पूर्वतन अधिसूचनाओं को अधिकृत करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्वारा निदेश देता है कि निम्नलिखित अनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेजों के महायुक्त आय-कर आयुक्त (अपील) उसके स्तम्भ 2 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट आय-कर सर्किलों, वार्डों और जिलों में आय-कर या अधिकार में निर्धारित सभी व्यक्तियों और आयों के बारे में अपने कृत्यों का पालन करेंगे—

अनुसूची

रेज, मुख्यालय सहित	आय-कर सर्किल, वार्ड और जिले
1	2
1 डिब्रूगढ़ रेज-1, डिब्रूगढ़	1 डिब्रूगढ़ सर्किल
2 डिब्रूगढ़ रेज-2, डिब्रूगढ़	1 बेतन सर्किल, डिब्रूगढ़ 2 आय-कर एवं सपदा शुल्क सर्किल, डिब्रूगढ़ 3 तिनसुकिया सर्किल 4 डिगबोई सर्किल
3 शिलांग रेज, शिलांग	1 शिलांग सर्किल 2 बेतन सर्किल, शिलांग 3 विशेष सर्किल, शिलांग 4 नौगाव सर्किल
4 सिल्चर रेज, मिल्चर	1 सिल्चर सर्किल 2 करीमगज सर्किल 3 त्रिपुरा सर्किल, अगरतला 4 मनीपुर सर्किल, इम्फाल
5 तेजपुर रेज, तेजपुर	1 तेजपुर सर्किल 2 धुब्री सर्किल

6 गौहाटी रेंज, गोहाटी	1 गौहाटी सक्ति
7 जोरहाट रेंज, जोरहाट	1 जोरहाट सक्ति
	2 शिवसागर सक्ति
	3 गोलाघाट सक्ति

जहां कोई आय-कर सक्ति, वार्ड या जिला या उसका भाग इस अधिसूचना द्वारा एक रेंज से दूसरी रेंज को अन्तरित हो गया है, वहां उस आय-कर सक्ति, वार्ड या जिले या उसके भाग में किए गए निर्धारणों से उद्भूत और इस अधिसूचना की तारीख से ठीक पहले उस रेंज के, जिससे वह आय-कर सक्ति, वार्ड या जिला या उसका भाग अन्तरित कर दिया गया है, सहायक आयुक्त (अपील) के समक्ष लंबित अपीलें इस अधिसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सक्ति, वार्ड या जिला या उसका भाग अन्तरित कर दिया गया है, सहायक आयुक्त (अपील) को अन्तरित कर दी जाएंगी और उनके संबंध में कार्यवाही उसी के द्वारा की जाएगी।

यह अधिसूचना 1 मई, 1970 को प्रभावी होगी।

स्पष्टीकरण टिप्पण

ये संशोधन आयुक्त के भारमाधन में सहायक आयुक्त (अपील) के दो और पदों की मंजूरी के परिणामस्वरूप सहायक आयुक्त (अपील) को अधिकारिता के पुनरावंटन के कारण आवश्यक हुए हैं।

(यह टिप्पण अधिसूचना का भाग नहीं है बल्कि इसका आशय केवल स्पष्टीकरण करना मात्र है।)

[सं० 60(फा० सं० 261/9/70-आई०टी०जे०)]

New Delhi, the 18th June, 1970

S. O. 2637.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act 1961 (43 of 1961) and of all other powers enabling it in that behalf the Central Board of Direct Taxes makes the following amendments in the schedule appended to its notification No. 33 (F. No. 261/1/70-ITJ) dated 25-3-1970 viz:

In the said schedule after item 1(iv), under column 2 against the Appellate Assistant Commissioner 'A' Range, Rohtak, the following shall be added :

(v) Rewari.

(vi) Narnaul.

This notification shall take effect from 18th June, 1970.

Explanatory Note :

The amendment has become necessary on account of creation of two new income-tax circles, namely, Rewari and Narnaul, in the Commissioner's charge.

(The above note does not form part of the notification, but is intended to be merely clarificatory)

[No. 107 (F. No. 261/1/70-ITJ).]

Y. Singh, Under Secy.

नई दिल्ली, 18 जून, 1970.

एस० नं० 2637:—आयकर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त अपने को समर्थ बनाने वाली अन्य सभी शक्तियों का प्रयोग करते हुए केन्द्रीय प्रत्यक्ष कर बोर्ड अपनी अधिसूचना सं० 33 (फा० सं० 261/1/70 आई टी जे) तारीख 25-3-1970 से संलग्न अनुसूची में निम्नलिखित संशोधन करती है, अर्थात् :—

उक्त अनुसूची में सहायक आयुक्त (अपीली) “क” रेंज रोहतक के सामने, स्तम्भ 2 के नीचे मद 1(IV) के पश्चात् निम्नलिखित जोड़ा जाएगा :—

(V) रिवाड़ी

(VI) नारनौल

यह अधिसूचना 18 जून, 1970 से प्रभावी होगी ।

स्पष्टीकरण टिप्पण :

आयुक्त के भारसाधन में दो नये आयकर सर्किलों, अर्थात् रिवाड़ी और नारनौल के बनाए जाने के कारण यह संशोधन आवश्यक हो गया है ।

(उपरोक्त टिप्पण अधिसूचना का अंग नहीं है किन्तु केवल स्पष्टीकरण के लिए आशयित है)

[सं० 107(फा० सं० 261/1/70 आई टी जे)]

योगेन्द्र सिंह, अव्वर सचिव ।

MINISTRY OF PETROLEUM AND CHEMICALS AND MINES AND METALS

(Department of Petroleum)

New Delhi, the 26th December 1969

S.O. 2638.—Whereas by a notification of the Government of India in the Ministry of Petroleum and Chemicals and Mines and Metals S.O. 3783 dated 11th September, 1969 under sub-section (1) of Section 3 of the Petroleum Pipelines (Acquisition of Right of User in Land) Act, 1962 (50 of 1962), the Central Government declared its intention to acquire the Right of User in the lands specified in the schedule appended to that notification for the purpose of laying pipelines;

And whereas the competent authority has, under sub-section (1) of Section 6 of the said Act, submitted a report to the Government;

And, further whereas, the Central Government has, after considering the said report, decided to acquire the right of user in the lands specified in the schedule appended to this notification;

Now, therefore, in exercise of the power conferred by sub-section (1) of the Section 6 of the said Act, the Central Government hereby declares that the right of user in the said lands specified in the schedule appended to this notification is hereby acquired for laying the pipelines and in exercise of the powers conferred by sub-section (4) of that section, the Central Government directs that the right of user in the said lands shall instead of vesting in the Central Government vest on this date of the publication of this declaration in the Oil and Natural Gas Commission free from all encumbrances.

SCHEDULE

For laying pipeline from well No. 21 to well No. 20

STATE—GUJARAT

DISTRICT—BROACH

TALUKA—ANKI ESHWAR

Village	Survey No.	Hectare	Are	P. Are
HAJAT .	15	0	16	90
	17	0	1	82
	13	0	15	60
	35	0	16	77

[No. 31/67/63-Prod/IOC/Lab. & Legis.]
M. V. S. PARASADA RAM, Under Secy.

पेट्रोलियम तथा रसायन और खान तथा धातु मंत्रालय

(पेट्रोलियम विभाग)

नई दिल्ली, 26 दिसम्बर, 1969

क्र० आ० 2638.—यतः पेट्रोलियम, पाइप लाइन (भूमि के उपयोग के अधिकार का अर्जन) अधिनियम, 1962 (1962 का 50) की धारा 3 की उपधारा (1) के अधीन भारत सरकार के पेट्रोलियम तथा रसायन और खान तथा धातु मंत्रालय की अधिसूचना का०आ०स० 3783 तारीख 11-9-69 द्वारा केन्द्रीय सरकार ने उस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों के उपयोग के अधिकार को पाइप लाइनों को बिछाने के प्रयोजन के लिए अर्जित करने का अपना आशय घोषित कर दिया है।

और यतः मक्षम प्राधिकारी ने उक्त अधिनियम की धारा 6 की उपधारा (1) के अधीन सरकार का रिपोर्ट दे दी है।

और आगे यतः केन्द्रीय सरकार ने उक्त रिपोर्ट पर विचार करने के पश्चात् इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट भूमियों में उपयोग का अधिकार अर्जित करने का विनिश्चय किया है।

अब, अतः उक्त अधिनियम की धारा 6 की उपधारा (1) द्वारा प्रदत्त शक्ति का प्रयोग करते हुए केन्द्रीय सरकार एतद्द्वारा घोषित करती है कि इस अधिसूचना से संलग्न अनुसूची में विनिर्दिष्ट उक्त भूमियों में उपयोग का अधिकार पाइप लाइन बिछाने के प्रयोजन के लिए एतद्द्वारा अर्जित किया जाता है और उस धारा की उपधारा (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार निदेश देती है कि उक्त भूमियों में उपयोग का अधिकार केन्द्रीय सरकार में विहित होने के बजाय तेल और प्राकृतिक गैस आयोग में, सभी विलगनों से मुक्त रूप में, इस घोषणा के प्रकाशन की इस तारीख को निहित होगा।

अनुसूची

क्र० संख्या 21 से क्र० संख्या 20 तक पाइप लाइन बिछाना।

राज्य—गुजरात	जिला—बरोच	तालुका—अंकलेश्वर		
गांव	सर्वेक्षण संख्या	हेक्टर	आर	पी आर
हजात	15	0	16	90
	16	0	1	82
	13	0	15	60
	35	0	16	77

[सं० 31/67/63-प्रोड/आई ओ सी/लेबर एण्ड लैजिस]

म० वें शिव प्रसाद राव, अवर सचिव,

MINISTRY OF INDUSTRIAL DEVELOPMENT AND INTERNAL TRADE

(Department of Internal Trade)

New Delhi, the 24th July 1970

S.O. 2639.—The Central Government, having considered in consultation with the Forward Markets Commission, the application for renewal of recognition made under Section 5 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), by the Grain, Rice and Oilseeds Merchants' Association, Bombay, and being satisfied that it would be in the interest of the trade and also in the public interest so to do, hereby grants, in exercise of the powers conferred by section 6 of the said Act, recognition to the said Association for a further period of one year from the 10th August, 1970 to the 9th August, 1971 both days inclusive, in respect of forward contracts in groundnut kernels.

2. The recognition hereby granted is subject to the condition that the said Association shall comply with such directions as may, from time to time, be given by the Forward Markets Commission.

[No. F. 12(8)-I.T./70.]

P. SITARAMAN, Dy. Secy.

अर्थोद्योगिक विकास तथा आन्तरिक व्यापार मंत्रालय

(आन्तरिक व्यापार विभाग)

नई दिल्ली, 24 जुलाई 1970

क्र० आ० 2639.—केन्द्रीय सरकार, अन्न, चावल और तिलहन व्यापारी संगम, मुम्बई द्वारा मान्यता केमुनर्नर्वकरण के लिए अग्रिम संविदा (वनियमन) अधिनियम, 1952 (1952 का 74) की धारा 5 के अधीन दिए गए आवेदन पर, बायदा बाजार आयोग में परामर्श करके, विचार कर लेने पर, और अपना यह समाधान हो जाने पर कि ऐसा करना व्यापार के हित में और लोक हित में भी होगा, उक्त अधिनियम की धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, एतद्वारा उक्त संगम को, मूंगफली के दाने की अग्रिम संविदाओं की बावत, 10 अगस्त, 1970 से 9 अगस्त, 1971 तक जिस में दोनों दिन सम्मिलित हैं, एक वर्ष की अनिश्चित कालावधि के लिए मान्यता प्रदान करती है।

2. एतद्वारा प्रदत्त मान्यता इस शर्त के अधीन है कि उक्त संगम बायदा बाजार आयोग द्वारा समय-समय पर दिये जाने वाले निर्देशों का अनुपालन करेगा।

[सं० 12(8)-आई०टी०/70]

प० मोनारामन्, उप-सचिव।

MINISTRY OF FOOD, AGRICULTURE, COMMUNITY DEVELOPMENT AND CO-OPERATION

(Department of Agriculture)

New Delhi, the 4th July 1970

S.O. 2640.—In exercise of the powers conferred by section 6 of the Agricultural Produce (Grading and Marking) Act, 1937 (1 of 1937), the Central Government hereby declares that the provisions of the said Act shall apply to the following article, namely:—

Compound asafetida

[No. F. 13-3/70-LA.]

खाद्य, कृषि, सामुदायिक विकास और सहकारिता मंत्रालय

(कृषि विभाग)

नई दिल्ली, 4 जुलाई, 1970

सं० का० 2640—वृषि उत्पाद (श्रेणीकरण और चिह्नन) अधिनियम, 1937 (1937 का 1) की धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा घोषित करती है कि उक्त अधिनियम के उपबन्ध निम्नलिखित ढरु पर लागू होंगे :—

योगिक हीग

[सं० का० 13-3/70-भू० प्र०]

आर० मुन्नहाण्यम्, अवसर सचिव ।

CORRIGENDUM

New Delhi, the 22nd July 1970

S.O. 2611.—In the notification of the Government of India in the Ministry of Food, Agriculture, Community Development & Cooperation (Department of Agriculture) No. S.O. 537 dated the 14th February, 1970, and published in the Gazette of India, Part II Section 3 (ii) at pages 813 to 816.

(1) In Rule 8 in place of 'and' shall be read as 'arc'.

(2) In column 4 of Schedule I against Grade A, Sp. Gr. at 27°C (minimum) shall be read 1.35 instead of 1.40.

(3) In item 5 of Schedule III after the words "Agricultural Marketing Adviser to the Govt. of India" the following words shall be added "and the instructions issued by him."

[No. F. 13-10/68-LA.]

R. SUBRAMANIAM, Under Secy.

MINISTRY OF HEALTH AND FAMILY PLANNING AND WORKS, HOUSING AND URBAN DEVELOPMENT

(Department of Health)

New Delhi, the 19th June 1970

S.O. 2642.—Whereas in pursuance of the provisions of clause (d) of section 3 of the Dentists Act, 1948 (16 of 1948), Dr. S. L. Mangi, B.D.S., M.S.D.; Principal, College of Dentistry, Indore, has been elected by the University of Indore, Indore, to be a member of the Dental Council of India with effect from the 30th March, 1970 *vice* Dr. I. P. Agarwal who has ceased to be a member of the Council under sub-section (3) of section 6 of the said Act;

Now, therefore, in pursuance of section 3 of the said Act, the Central Government hereby makes the following further amendment in the notification of the Government of India in the late Ministry of Health No. 3-2/62-MII, dated the 17th October, 1962, namely:—

In the said notification, under the heading "Elected under clause (d) of section 3", for the entry against serial No. 13, the following entry shall be substituted, namely:—

"Dr. S. L. Mangi, BDS., MSD., Principal, College of Dentistry, Indore".

[No. F. 3-10/70-MPT.]

R. MURTHI, Under Secy.

स्वास्थ्य, परिवार नियोजन, निर्माण, आवास एवं नगर विकास मंत्रालय

(स्वास्थ्य विभाग)

नई दिल्ली, 19 जून 1970

एस० क्र० 2642—यतः दंतचिकित्सक अधिनियम, 1948 (1948 का 16) की धारा 3 के खण्ड (घ) के उपबन्धों का पालन करते हुए डा० एस० एल० मांगी, बी० डी० एस०, एस० एस० डी०, प्रधानाचार्य दंतचिकित्सा महाविद्यालय, इन्दौर को डा० आई० पी० अग्रवाल

के स्थान पर, जो कि अब उक्त अधिनियम की धारा (6) की उपधारा (3) के अधीन भारतीय दंतचिकित्सा परिषद के सदस्य नहीं रहे, 30 मार्च, 1970 से इन्दौर विश्वविद्यालय, इन्दौर द्वारा उक्त परिषद का सदस्य निर्वाचित किया गया है ;

अतः अब उक्त अधिनियम की धारा 3 का पालन करते हुए भारत सरकार एतद्वारा भूतपूर्व स्वास्थ्य मंत्रालय की दिनांक 17 अक्तूबर, 1962 की अधिसूचना संख्या 3-21-62-चि० II में निम्नलिखित और संशोधन करती है, नामतः—

उक्त अधिसूचना में “धारा 3 के खण्ड (घ) के अधीन निर्वाचित” शीर्षक के अधीन क्रम संख्या 13 के सामने अंकित प्रविष्टि के स्थान पर निम्नलिखित प्रविष्टि रखी जायेगी, नामतः—

“डा० एस० एल० मांगी, बी० डी० एस०, एम० एस० डी०,
प्रिसिपल, दंतचिकित्सा महाविद्यालय, इन्दौर।”

[सं० फा० 3-10/70-एम० पी० टी०]

आर० मूर्ति, अवसर सचिव ।

DELHI DEVELOPMENT AUTHORITY

New Delhi, the 24th December 1969

S.O. 2643.—In partial modification of Notification No. Secy/V&C/26/67, dated 13th September, 1967, issued in pursuance of the provisions of Section 5 of the Delhi Development Act, 1957, in which the constitution of the Advisory Council by the Delhi Development Authority was notified for the purpose of advising the Authority on the preparation of the Master Plan and on such other matters relating to the planning of development or arising out of, or in connection with the administration of the said Act, as may be referred to it by the Authority, it is further notified that *Shri Bhai Mahavir, Member Parliament (Rajya Sabha) has been elected w.e.f. 17th May, 1969 as a member of the Advisory Council of the Delhi Development Authority for a term of four years subject to the other provisions of the Delhi Development Act, 1957, vice Shri Raj Narain, M.P., resigned.*

[No. Secy/V&C/26/67.]

दिल्ली विकास प्राधिकरण

नई दिल्ली 24 दिसम्बर 1969

एस० श्री० 2643.—अधिसूचना सं० सेक्रे० बी० एण्ड सी/26/67 दिनांक 13-9-1967 में प्रांशिक संशोधन के विषय में दिल्ली विकास प्राधिकरण एक्ट 1957 के सैक्सन 5 के अन्तर्गत मास्टर प्लान तैयार करने और अन्य दूसरी योजनाओं के विकास से सम्बन्धित कार्यों के लिए या तत्सम्बन्धी अन्य कार्यों के लिए उपर्युक्त एक्ट के प्रसाशन के सम्बन्ध में दिल्ली विकास प्राधिकरण समिति को प्राधिकरण के लिए सलाह देने के कार्य के लिए अधिसूचित किया गया था। उसी में आगे यह भी सूचित किया जाना है कि श्री भाई महावीर संसद सदस्य (राज्यसभा) को दिनांक 17-5-1969 से चार वर्ष के लिए श्री राजनरायण संसद सदस्य के पद त्याग करने के बाद दिल्ली विकास प्राधिकरण की सलाहकार समिति के सदस्य के रूप में चुन लिया गया है ।

[सं० सेक्रे०/बी एंड सी/26/67]

New Delhi, the 21st February 1970

S.O. 2644.—In partial modification of Notification No. Secy/V&C/26/67, dated 13th September, 1967, issued in pursuance of the provisions of Section 5 of the Delhi Development Act, 1957, in which the constitution of the Advisory Council by the Delhi Development Authority was notified for the purpose of advising the Authority on the preparation of the Master Plan and on such other matters relating to the planning of development or arising out of, or in connection with the administration of the said Act, as may be referred to it by the Authority, it is further notified that Shri S. N. Sinha, Director General (Road Development) Ministry of Shipping and Transport and Additional Secretary to the Government of India has been elected w.e.f. 1st May, 1968 as a member of the Advisory Council of the Delhi Development Authority for a term of four years subject to the other provisions of the Delhi Development Act, 1957, *vice* Shri H. P. Sinha retired.

[No. Secy/V&C/26/67.]

नई दिल्ली, 21 फरवरी 1970

एस० ओ० 2644.—अधिसूचना सं० सेक्रे० बी एंड सी/26/27 दिनांक 13-9-67 में आंशिक संशोधन के विषय में दिल्ली विकास प्राधिकरण एक्ट, 1957 के सेक्शन 5 के अन्तर्गत मास्टर प्लान तैयार करने और अन्य दूसरे योजनाओं के विकास में संबंधित कार्यों के लिये या तत्संबंधी अन्य कार्यों के लिये उपर्युक्त एक्ट के प्रशासन के संबंध में दिल्ली विकास प्राधिकरण समिति को प्राधिकरण के लिये सलाह देने के कार्य के लिये अधिसूचित किया गया था उसी में आगे यह भी सूचित किया जाता है कि श्री एस० एन० सिन्हा डायरेक्टर जनरल (रोड डेवलपमेंट), मिनिस्ट्री आफ शिपिंग एंड ट्रांसपोर्ट एवं भारत के अपर सचिव को दिनांक 1-5-1968 से चार वर्ष के लिये श्री एच० पी० सिन्हा के पद से निवृत्त हो जाने के बाद दिल्ली विकास प्राधिकरण की सलाहकार समिति के सदस्य के रूप में चुन लिये गये हैं।

[सं० सेक्रे०/बी एंड सी/26/67.]

S.O. 2645.—In partial modification of Notification No. Secy/V&C/26/67, dated 13th September, 1967, issued in pursuance of the provisions of Section 5 of the Delhi Development Act, 1957, in which the constitution of the Advisory Council by the Delhi Development Authority was notified for the purpose of advising the Authority on the preparation of the Master Plan and on such other matters relating to the planning of development or arising out of, or in connection with the administration of the said Act, as may be referred to it by the Authority, it is further notified that Shri Vishamber Dutt Sharma, Chairman, D.W.S. & S.D. Committee has been elected w.e.f. 1st September, 1969 as a member of the Advisory Council of the Delhi Development Authority for a term of four years subject to the other provisions of the Delhi Development Act, 1957, *vice* Shri Sumar Chand

[No. Secy/V&C/26/67.]

एस० ओ० 2645.—अधिसूचना सं० सेक्रे० बी एंड सी/26/67 दिनांक 13-9-1967 में आंशिक संशोधन के विषय में दिल्ली विकास प्राधिकरण एक्ट 1957 के सेक्शन 5 के अन्तर्गत मास्टर प्लान तैयार करने और अन्य दूसरी योजनाओं के विकास में संबंधित कार्यों के लिये या तत्संबंधी अन्य कार्यों के लिये उपर्युक्त एक्ट के प्रशासन के संबंध में दिल्ली विकास प्राधिकरण समिति को प्राधिकरण के लिये सलाह देने के कार्य के लिये अधिसूचित किया गया था उसी में आगे यह भी सूचित किया जाता है कि श्री विशम्भर दत्त शर्मा, अध्यक्ष, डी० डब्ल्यू० एस एंड एस० डी० समिति को दिनांक 1-9-69 से चार वर्ष के लिये श्री सुमेर चन्द के स्थानापन्न होने के कारण दिल्ली विकास प्राधिकरण की सलाहकार समिति के सदस्य के रूप में चुन लिये गये हैं।

[सं० सेक्रे०/बी एंड सी/26/67.]

S.O. 2646.—In partial modification of Notification No. Secy/V&C/26/67, dated 13th September, 1967, issued in pursuance of the provisions of Section 5 of the Delhi Development Act, 1957, in which the constitution of the Advisory Council by the Delhi Development Authority was notified for the purpose of advising the Authority on the preparation of the Master Plan and on such other matters relating to the planning of development or arising out of, or in connection with the administration of the said Act, as may be referred to it by the Authority, it is further notified that *Shri Tilak Raj Narula, Chairman, Delhi Transport Undertaking has been elected w.e.f. 13th August, 1969 as a member of the Advisory Council of the Delhi Development Authority for a term of four years subject to the other provisions of the Delhi Development Act, 1957, vice Shri Ram Lal.*

[No. Secy/V&C/26/67.]

M. L. MONGIA, Secy.

एन० ओ० 2646.—अधिसूचना सं० सेक्रे० वी० एंड सी०/26/67, दिनांक 13-9-67 में आंशिक संशोधन के विषय में दिल्ली विकास एक्ट, 1957 के सेक्शन 5 के अंतर्गत मास्टर प्लान तैयार करने और अन्य दूसरी योजनाओं के विकास से संबंधी कार्यों के लिये या तत्संबंधी अन्य कार्यों के लिये उपर्युक्त एक्ट के प्रशासन के संबंध में दिल्ली विकास प्राधिकरण समिति को प्राधिकरण के लिये सलाह देने के कार्य के लिये अधिसूचित किया गया था उसी में आगे यह भी सूचित किया जाता है कि श्री तिलक राज नरुला, अध्यक्ष, दिल्ली परिवहन को दिनांक 13-8-69 से चार वर्ष के लिये श्री राम लाल के स्थानापन्न होने के कारण दिल्ली विकास प्राधिकरण की सलाहकार समिति के सदस्य के रूप में चुन लिये गये हैं।

[सं० सेक्रे० वी० एंड सी०/26/67]

भदन लाल मोगिया, सचिव।

MINISTRY OF FOREIGN TRADE

New Delhi, the 25th July 1970

S.O. 2647.—In pursuance of rule 6 of the Export of Fish and Fish Products (Inspection) Rules, 1964, the Central Government hereby appoints (1) Shri R. W. Sawant, M/s. Sawant Fisheries, Thana, Bombay and (2) the Director, Hatkine Institute, Bombay, as members of the panel of experts constituted for Bombay Region, for the purpose of hearing appeals under the said rule against the decision of the Export Inspection Agency-Bombay, and directs that the following amendments shall be made to the notification of the Government of India in the late Ministry of Foreign Trade and Supply (Department of Foreign Trade) No. S.O. 3522 dated the 14th August, 1969, namely:—

In column (2) of the Table appearing below the said notification:

- (1) Under the heading "Cochin Region (covering the States of Kerala, Mysore and the Union Territories of the Laccadives, Minicoy and Amindivi Island)", for item 8 the following item shall be substituted, namely:—

"8. The Deputy Chief Executive, Export Inspection Agency-Cochin, Manohar Building, M.G. Road, Ernakulam, Cochin-11.

Ex-officio Convenor."

- (2) Under the heading "Bombay Region (covering the States of Maharashtra, Gujarat and the Union Territories of Goa, Daman, Diu, Dadra and Nagar Haveli)", for item 5, 6 and 7, the following items shall be substituted, namely:—

"5. The Administrator, Maharashtra Rajya Machimar, Sahakari Sangha Ltd., 3, Mahatma Phule Fish Market, Bombay

6. Shri R. W. Sawant, M/s. Sawant Fisheries, Thana, Bombay

7. The Director, Haffkine Institute, Old Government House, Bombay-12
8. The Deputy Chief Executive, Export Inspection Agency-Bombay, 11/21, Mathew Road (2nd floor), Bombay-4.

Ex-officio Convenor."

- (3) Under the heading "Madras Region (Covering the States of Andhra Pradesh, Tamilnadu and the Union Territory of Pondicherry)", for item 6, the following item shall be substituted, namely:—

"6 The Deputy Director, Export Inspection Agency-Madras, 123, Mount Road, Madras-6.

Ex-officio Convenor."

[No. 60(2)/Exp.Insp./67.]

विशेषी ध्यापार मंत्रालय

नई दिल्ली, 25 जुलाई, 1970

का० आ० 2647.—मछली और मछली-उत्पाद निर्यात (निरीक्षण) नियम, 1964 के नियम 6 के अनुसरण में, केन्द्रीय सरकार (1) श्री आर० डब्ल्यू० सावन्त, मैसर्स सामन्त फिशरीज, थाना, मुम्बई और (2) निदेशक हाफकिन इंस्टीट्यूट मुम्बई को मुम्बई क्षेत्र के लिए निर्यात निरीक्षण अभिकरण, मुम्बई के विनिश्चय के विरुद्ध, उक्त नियम के अधीन अपीलों की सुनवाई के प्रयोजन के लिए गठित विशेषज्ञों के पैनल के सदस्य के रूप में पदद्वारा नियुक्त करती है और निदेश देती है कि भारत सरकार के भूतपूर्व विदेश व्यापार और पूर्ति मंत्रालय (विदेश व्यापार विभाग) की अधिसूचना सं० का० आ० 3322 तारीख, 14 अगस्त, 1969 में निम्नलिखित संशोधन किया जाएगा, अर्थात्:—

उक्त अधिसूचना के नीचे की सारणी में, स्तम्भ (2) में :

- (1) "कोचीन क्षेत्र (इसमें केरल, मैसूर के राज्य और लक्षद्वीप मिनिकोट और शमीन-दीवी के संघ राज्य क्षेत्र आते हैं)" शीर्षक के नीचे, मद 8 के स्थान पर निम्नलिखित मद प्रतिस्थापित की जाएगी, अर्थात्:—

"8. उप मुख्य कार्यपालक,
निर्यात निरीक्षण अभिकरण—कोचीन,
मनोहर बिल्डिंग, एम० जी० रोड,
एरनाकुलम, कोचीन-11

पदेन संयोजक."

- (2) "मुम्बई क्षेत्र (इसमें महाराष्ट्र, गुजरात के राज्य और गोवा दमण-दीव, दादर और नागर हवेली के संघ राज्य क्षेत्र आते हैं)" शीर्षक के नीचे, मद 5, 6 और 7 के स्थान पर निम्नलिखित मदें प्रतिस्थापित की जाएंगी, अर्थात्:—

5. प्रशासक,

महाराष्ट्र राज्य मछलीमार सहाय्य संघ लि०,

3, महात्मा फूले फिश मार्केट,

मुम्बई ।

6. श्री आर० डब्ल्यू० सावन्त,

मैसर्स सावन्त फिशरीज,

थाना, मुम्बई ।

7. निदेशक,

हाफकिन इन्स्टीट्यूट,
ग्रोल्ड गवर्नमेन्ट हाउस,
मुम्बई-12

8. उप मुख्य कार्यपालक,

निर्यात निरीक्षण अभिकरण मुख्य,
11/21, मैथ्य रोड (दूसरी मंजिल),
मुम्बई-4

(3) “मद्रास क्षेत्र (इसमें आन्ध्र प्रदेश, तमिलनाडु के राज्य और पांडिचेरी के संघ राज्य क्षेत्र आते हैं)” शीर्षक के नीचे, मद 6 के निम्नलिखित मद प्रतिस्थापित की जावगी अर्थात् :—

“6. उप निदेशक,

निर्यात निरीक्षण अभिकरण—मद्रास,
123, माउन्ट रोड,
मद्रास-6

पदेन संयोजक”

[सं० 60 (2)/नि०नि०/67.]

S.O. 2648—In pursuance of rule 8 of the Export of Dried Fish (Inspection) Rules, 1970, the Central Government hereby appoints the persons mentioned in column (2) of the Table given below as the panel of experts for the purpose of hearing appeals under the said rules against the decision of the Export Inspection Agency mentioned in the corresponding entry in column (1) thereof:

Provided that where a member of any of the said panels is personally interested in the subject matter of any appeal, he shall not take part in the proceedings relating to that appeal.

THE TABLE

Authority against whose decision appeal lies	Place of hearing of appeal and persons constituting the panel of experts to which appeal lies
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1. Export Inspection Agency—Bombay	Bombay Region, (covering the States of Maharashtra, Gujarat and the Union Territories of Goa, Daman, Diu, Dadra and Nagar Haveli).
1. The Director of Fisheries, Govt. of Maharashtra, Bombay	<i>Ex-officio</i> Chairman
2. The Director of Fisheries, Government of Gujarat, Ahmedabad	<i>Ex-officio</i>
3. The Senior Marketing Officer, Directorate of Marketing and Inspection, Bombay	<i>Ex-officio</i>
4. The Officer-in-Charge, Regional Office of the Central Institute of Fisheries Technology, Bombay	<i>Ex-officio</i>

5. The President, Marine Products Exporters' Chamber, Western Region, Bombay
 6. Shr K. C. Shah, Gujarat Fisheries Central Co-operative Association Ltd., Bombay.
 7. The Deputy Chief Executive, Export Inspection Agency, Bombay . . . *Ex-officio* Convener
2. Export Inspection Agency—Cochin
- Cochin Region
(covering the States of Kerala, Mysore and the Union Territories of the Laccadives, Minicoy and Amindivi Island)
1. The Chairman, Marine Products Export Promotion Council, Ernakulam, Cochin . . . *Ex-officio*
 2. The Director of Fisheries, Govt. of Kerala, Trivandrum . . . *Ex-officio*
 3. The Director of Fisheries, Govt. of Mysore, Bangalore . . . *Ex-officio*
 4. The Director, Central Institute of Fisheries Technology, Ernakulam, Cochin . . . *Ex-officio*
 5. The President, Seafood Exporters Association of India, Thoppumpady, Cochin.
 6. The President, Travancore Cochin Prawn Curers' Co-operative Marketing Society Ltd., Cochin.
 7. The Deputy Chief Executive, Export Inspection Agency-Cochin, Ernakulam, Cochin . . . *Ex-officio* Convener
3. Export Inspection Agency—Madras
- Madras Region
(covering the States of Andhra Pradesh and Tamil Nadu and the Union Territory of Pondicherry)
1. The Director of Fisheries, Government of Tamil Nadu, Madras . . . *Ex-officio* Chairman
 2. The Senior Marketing Officer, Directorate of Marketing and Inspection, Madras . . . *Ex-officio*
 3. The Deputy Director (Export Promotion), Office of the J.C.C.I. & E., Madras . . . *Ex-officio*
 4. The Director, Central Institute of Fisheries Technology, Cochin . . . *Ex-officio*
 5. The President, Tamil Nadu Marine Products Exporters Association, Madras.
 6. The President Fish Exporters' Chamber, Tuticorin.
 7. The Deputy Director, Off-shore Fishing Station, Govt. of India, Tuticorin . . . *Ex-officio*
 8. The Deputy Director, Export Inspection Agency—Madras, 123, Mount Road, Madras-6 . . . *Ex-officio* Convener

2. The quorum of the panel shall be three.

का० प्रा० 2648.—मुम्बई मछली का निर्यात (निरीक्षण) नियम, 1970 के नियम 8 के अनुसरण में, केन्द्रीय सरकार, नीचे दी हुई सारणी के स्तम्भ (2) में वर्णित व्यक्तियों को विशेषज्ञों के पैनल के रूप में उस सारणी के स्तम्भ (1) की तत्स्थानी प्रविष्टि में वर्णित निर्यात निरीक्षण अभिकरण के विनिश्चय के विरुद्ध उक्त नियम के अधीन अपीलों की सुनवाई के प्रयोजन के लिए एतद्वारा नियुक्त करती है :

परन्तु उक्त पैनलों में से किसी पैनल का कोई सदस्य, जब किसी अपील की विषय वस्तु में वैयक्तिक रूप से हितबद्ध हो तो वह उस अपील से सम्बन्धित कार्यवाहियों में भाग नहीं लेगा ।

सारणी

[प्राधिकारी जिसके विनिश्चय के विरुद्ध अपील हो सकती है ।	अपील की सुनवाई का स्थान और विशेषज्ञों का पैनल गठित करने वाले व्यक्ति जिनको अपील की जा सकती है ।
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1. निर्यात निरीक्षण, अभिकरण= मुम्बई क्षेत्र,
मुम्बई ।
इसमें महाराष्ट्र, गुजरात के राज्य और गोवा, दमण, दीव, दादर और नागर हवेली के संघ राज्य क्षेत्र सम्मिलित हैं)।
1. निदेशक, मीन उद्योग, महाराष्ट्र सरकार, मुम्बई
पदेन,
अध्यक्ष ।
2. निदेशक, मीन उद्योग,
गुजरात सरकार,
अहमदाबाद पदेन
3. ज्येष्ठ विपणन अधिकारी,
विपणन और निरीक्षण निदेशालय,
मुम्बई पदेन
4. भार साधक अधिकारी,
केन्द्रीय मीन प्रोद्योगिकी संस्थान का
क्षेत्रीय कार्यालय, मुम्बई पदेन
5. अध्यक्ष,
मेरीन प्रोडक्ट्स एक्सपोर्ट्स चेम्बर,
पश्चिमी क्षेत्र, मुम्बई ।

1

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6. श्री के० सी० शाह,
गुजरात फिशरीज मेन्ट्रल कोआपरेटिव एसोसिएशन
लि०, मुम्बई ।
7. उप मुख्य कार्यपालक,
निर्यात, निरीक्षण अभिकरण,
मुम्बई पदेन,
संयोजक
2. निर्यात निरीक्षण अभिकरण
कोचीन ।
कोचीन क्षेत्र
(इसमें केरल, मैसूर और लक्कादीव मिनीकोय और
अर्मातदीवी द्वीप के संघ राज्य क्षेत्र सम्मिलित है)
1. अध्यक्ष,
सामुदायिक उत्पाद निर्यात संप्रवर्तन परिषद्,
एरनाकुलम, कोचीन पदेन
अध्यक्ष
2. निदेशक, मीन उद्योग केरल सरकार,
त्रिवेन्द्रम पदेन
3. निदेशक, मीन उद्योग, मैसूर सरकार,
बगलौर पदेन
4. निदेशक,
केन्द्रीय मीन प्रोद्योगिकी संस्थान, एरना
कुलम, कोचीन पदेन
5. सभापति,
वी फूड एक्सपोर्टर्स एसोसिएशन आफ
इण्डिया, थोप्पुमपेडी, कोचीन
6. सभापति,
ट्रावनकोर कोचीन प्रांत क्योरर्स कोआप-
रेटिव मार्केटिंग सोसाइटी लि० कोचीन
7. उप मुख्य कार्यपालक
निर्यात निरीक्षण अभिकरण कोचीन,
एरनाकुलम, कोचीन पदेन
संयोजक
3. निर्यात निरीक्षण अभिकरण-सदस्य सदस्य क्षेत्र,
(इसमें आन्ध्रप्रदेश और तमिलनाडु के
राज्य और पाण्डिचेरी के संघ राज्य
क्षेत्र सम्मिलित हैं ।

1	2	3
	1. निदेशक, मीन उद्योग, तामिलनाडु सरकार, मद्रास	. पदेन
	2. ज्येष्ठ विपणन अधिकारी, विपणन और निरीक्षण निदेशालय, मद्रास	. पदेन
	3. उप-निदेशक, (निर्यात संबर्धन), जे० सी० सी० आई० एण्ड ई० का कार्यालय, मद्रास	. पदेन
	4. निदेशक, केन्द्रीय मीन प्रौद्योगिकी संस्थान, कोचीन	. पदेन
	5. सभापति, तमिलनाडु मेरीन प्रोडक्ट्स एक्सपोर्टर्स एसोसिएशन, मद्रास	. पदेन
	6. सभापति, फिश एक्सपोर्टर्स चेम्बर, टुटिकोरिन।	
	7. उप-निदेशक, अपतटीय मछुवाही स्टेशन, भारत सरकार, टुटिकोरिन	. पदेन
	8. उप-निदेशक, निर्यात निरी- क्षण अभिकरण, मद्रास, 123, माउंट रोड मद्रास-6	. पदेन संयोजक

2. गणपूर्ति तीन होगी।

[सं० 60 (10) नि० नि०/67]

S.O. 2649—In pursuance of the rule 7 of the Export of P.V.C. Leather Cloth (Inspection) Rules, 1966, the Central Government, in supersession of the notification of the Government of India, in the late Ministry of Commerce S.O. 2941 dated 1-10-1966 hereby appoints the persons mentioned in column (2) of the Table below as the panel of experts for the purpose of hearing appeals under the said rule against the decision of the Export Inspection Agency, mentioned in the corresponding entry in column (1) thereof:

Provided that where a member of any of the said panels is personally interested in the subject matter of any appeal, he shall not take part in the proceedings relating to that appeal.

THE TABLE

Authority against whose decision appeal lies Persons constituting the panel of experts to which appeal lies

(1)	(2)
1. Export Inspection Agency—Bombay	<ol style="list-style-type: none"> Chairman (Ex-officio), The Plastics and Linoleums Export Promotion Council, Nyloc House (4th floor), 254-D2, Dr. Annie Besant Road, Bombay-25—Chairman. Vice Chairman (Ex-officio), The Plastics and Linoleums Export Promotion Council, Nyloc House (4th floor) 254-D2, Dr. Annie Besant Road, Bombay-25 Shri R. M. Patel, General Manager, M/s. Bhor Industries Ltd., Sir Vithaldas Chambers, 16, Appollo Street, Fort, Bombay-1. Shri A. R. Chouhan, M/s. The National Leather Cloth Mfg. Co., (2nd floor), Ramkrupa Bldg., 25, Parekh Street, Bombay-4. Shri R. M. Jhaveri, Director, M/s. Dharampur Leather Cloth Co. Ltd., 10, Chowpatty Sea Face, Bombay-7. Deputy Director (Ex-officio), National Test House, Gautam Building, Zakaria BDR Road, Bombay-15. Joint Director (Ex-officio), Export Inspection Council, Mani Mahal, 11/21, Mathew Road, Bombay-4.—Convener.
2. Export Inspection Agency—Calcutta	<ol style="list-style-type: none"> Chairman (Ex-officio), The Plastics & Linoleums Export Promotion Council, 14/1B, Ezra Street (2nd floor), Calcutta-1.—Chairman. Vice-Chairman (Ex-officio), The Plastics and Linoleums Export Promotion Council, 14/1-B, Ezra Street (2nd floor), Calcutta-1. Deputy Director (Export Promotion) (Ex-officio), Office of the Joint Chief Controller of Imports and Exports, 4, Esplanade East, Calcutta-1. Deputy Director (Chemicals) (Ex-officio), National Test House, 11/1, Judge's Court Road, Alipore, Calcutta-27. Deputy Director (Chemicals) (Ex-officio), Export Inspection Council, 14/1B, Ezra Street (7th floor), Calcutta-1.—Convener.
3. Export Inspection Agency—Cochin Madras.	<ol style="list-style-type: none"> Dr. P. B. Janardhan, Prof. of Analytical and Inorganic Chemistry, Madras University, A.C. College Campus, Madras-25.—Chairman. Deputy Director (Export Promotion) (Ex-officio), Office of the Joint Chief Controller of Imports & Exports, Post Box No. 1842, Madras-1. Shri P. R. Narayanan, Technical Adviser, Ruby Rubbar Works (Bangalore) Ltd., 6th Mile, Banerghatta Road, Dharmaram College P.O., Bangalore-29. Regional Manager (Ex-officio), State Trading Corporation of India Ltd., 123, Mount Road, Madras-6. Deputy Director (Ex-officio), Export Inspection Agency—Madras, 123, Mount Road, Madras-6.—Convener.

(1)

(2)

4. Export Inspection Agency-Delhi.

1. Director (Ex-officio), Small Industries Service Institute, Okhla, New Delhi-20.—Chairman.
2. Shri K. Manivannan, Technical Expert (C.E) Directorate of Industries, Haryana, Chandigarh.
3. Dr. P. H. Rao, Deputy Director, Shriram Institute for Industrial Research, 19, University Road, Delhi-7.
4. Dr. M. S. Muthana, Deputy Director, Indian Institute of Technology, I.I.T. P.O., Kanpur.
5. Deputy Director (Ex-officio), Export Inspection Council, 6B/9, Northern Extn. Area, Rajinder Nagar, New Delhi-5.—Convener.

[No. 60(37)/Exp. Insp./67].]

M. K. B. BHATNAGAR,
Deputy Director (Export Promotion).

क्र० आ० 2649.-वी० बी० मो० चर्म-वस्त्र निर्यात (निरीक्षण) नियम, 1966 के अनुसरण में और भारत सरकार के भूतपूर्व वाणिज्य मंत्रालय की अधिसूचना सं० का० आ० 2941 तारीख 1-10-1966 को अधिकांत करते हुए, केन्द्रीय सरकार नीचे दी हुई सारणी के स्तम्भ 2 में वर्णित व्यक्तियों को विशेषज्ञ के पैनल के रूप में उक्त निगमों के अधीन स्तम्भ (1) की उसकी नतस्थानी प्रविष्टि में वर्णित निर्यात निरीक्षण अभिकर्ता के विनिश्चय के विरुद्ध अपील की मुनवाई के प्रयोजन के लिए एतद्वारा नियुक्त करती है।

परन्तु उक्त पैनलों में से किसी पैनल का कोई सदस्य जब किसी अपील की विषय-वस्तु में वास्तविक रूप में हितवद्ध हो तो वह उस अपील में सर्वाधिकार कार्यवाहियों में भाग नहीं लेगा।

सारणी

प्राधिकारी जिसके विनिश्चय के विरुद्ध अपील हो सकती है।	विशेषज्ञों का पैनल गठित करने वाले व्यक्ति जिनको अपील की जा सकती है।
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(1)

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1. निर्यात निरीक्षण अभिकर्ता —
मुम्बई

1. अध्यक्ष (पदेन) प्लास्टिक और लिनोलियम निर्यात मप्रवर्तन परिषद् नाइलक हाउस (चौथी मजिल) 254-डी-2 डा० एनीवसेट रोड मुम्बई-25।
2. उपाध्यक्ष (पदेन) प्लास्टिक और लिनोलियम निर्यात मप्रवर्तन परिषद्, नाइलक हाउस (चौथी मजिल), 254-डी 2, डा० एनीवसेट रोड मुम्बई-25।
3. श्री आर० एम० पटेल,
महाप्रबंधक,
मे मोर इन्डस्ट्रीज लि०, सर, बिट्टल दास चैम्बर्स,
16, अपोलो स्ट्रीट, फोदु, मुम्बई-1
4. श्री ए० आर० चौहान,
मे० दि नेशनल लेदर क्लाय मैनुफैक्चरिंग क० लि०,
(दूसरी मजिल), रामकृष्ण बिल्डिंग, 25, परेख स्ट्रीट
मुम्बई-4।

(1)

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5. श्री आर० एम० अवेरी, निदेशक,
मे० धर्मपुर लेदर क्लाय क० लि०, 10, चौपाटी,
गो० फ०म, मुम्बई-1
6. उप निदेशक (पदेन), नेशनल टेम्प हाउस, गौतम
बिल्डि, जकारिय बी डी आर रोड मुम्बई-15
7. संयुक्त निदेशक (पदेन),
निर्यात निरीक्षण परिषद, स्त्री महल, 11/12,
मैथ्यू रोड, मुम्बई-4 सयोजक
2. निर्यात निरीक्षण अभिकरण-
कलकत्ता 1. अध्यक्ष (पदेन),
प्लास्टिक और लिनोलियम निर्यात संप्रवर्तन परिषद,
14/1 बी०, एजरा स्ट्रीट (दूसरी मजिल),
कलकत्ता-1 ---अध्यक्ष
2. उपाध्यक्ष (पदेन)
प्लास्टिक और लिनोलियम निर्यात संप्रवर्तन परिषद,
14/1 बी०, एजरा स्ट्रीट (दूसरी मजिल),
कलकत्ता-1
3. उप निदेशक (निर्यात संप्रवर्तन) (पदेन),
आयात और निर्यात के संयुक्त मुख्य नियंत्रक का
कार्यालय, 4, एसप्लेनेड ईस्ट, कलकत्ता-1.
4. उप निदेशक (रसायन) (पदेन)
नेशनल टेम्प हाउस, 11/1 जजम कोर्ट रोड अलीपुर,
कलकत्ता-27
5. उप निदेशक (रसायन) पदेन),
निर्यात निरीक्षण, परिषद, 14/1 बी० एजरा स्ट्रीट
(सातवीं मजिल)
कलकत्ता-1 ---सयोजक
3. निर्यात निरीक्षण अभिकरण कोचीन और मद्रास 1. डा० पी० बी० जनार्दन, प्राध्यापक,
विश्लेषिक और अकार्बनिक रसायन, मद्रास
विश्वविद्यालय, ए०सी० कालिज निवेश,
मद्रास-25 ---अध्यक्ष
2. उप निदेशक (निर्यात संप्रवर्तन) (पदेन)
आयात और निर्यात के संयुक्त मुख्य नियंत्रक
का कार्यालय, पोस्ट बाक्स न० 1842,
मद्रास-1
3. श्री पी० आर० नारायणन, तकनीकी सप्ताहकार,
स्वी रबड़ वक्स (बंगलौर) लि०,
छट्टा मील, बनेरघट्टा रोड धर्मराम कालिज
पी० ओ० बंगलौर-29

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4. प्रादेशिक प्रबन्धक (पदेन)
भारत का राज्य व्यापार निगम लि०, 123,
माउन्ट रोड, मद्रास-6
5. उप निदेशक (पदेन)
निर्यात निरीक्षण अभिकरण—मद्रास,
123, माउन्ट रोड, मद्रास-6
4. निर्यात निरीक्षण अभिकरण दिल्ली। 1. निदेशक (पदेन)
लघु उद्योग सेवा संस्थान, ओखला,
नई दिल्ली-20 संयोजक
2. श्री के० मनीषन, तकनीकी विशेषज्ञ
(सी० इ०) उद्योग निदेशालय, हरयाणा
चण्डीगढ़।
3. डा० पी० एच० राव,
उप निदेशक,
श्रीराम इन्सटीट्यूट फोर इंडस्ट्रियल रिसर्च,
19, युनिवर्सिटी रोड दिल्ली-7
4. डा० एम० एस० मथाना,
उप निदेशक,
इंडियन इन्सटीट्यूट आफ टेक्नालोजी,
आई०आई०टी०पी०ओ०, कानपुर
5. उप निदेशक (पदेन)
निर्यात निरीक्षण परिषद्, 6बी/9, नार्बन
एक्सटन्सन एरिया, राजिन्द्र नगर,
नई दिल्ली-5 संयोजक

[सं० 60 (37) नि० नि०/67]

एम० के० बी० भटनागर,

उप निदेशक (निर्यात संप्रवर्तन)।

(Coffee Control)

New Delhi, the 29th July 1970

S.O. 2650.—In exercise of the powers conferred by clause (c) of sub-section (2) of section 4 of the Coffee Act, 1942 (7 of 1942), read with sub-rule (2) of rule 3 and sub-rule (2) of rule 4 of the Coffee Rules, 1955, the Central Government hereby appoints Sarvashri M. Meyyappan and M.A. Mandanna as members of the Coffee Board in place of Sarvashri K. N. Neelakantan and R. K. Renfer

respectively, since resigned, and makes the following amendments in the notification of the Government of India in the late Ministry of Commerce No. S.O. 2534, dated the 10th July, 1968, namely:—

In the Table under the said notification,—

- (i) for serial No. (5) and the entries relating thereto, the following serial No. and entries shall be substituted, namely:—

“(5) Shri M. Mayyappan,
Director, the Nelliampathy
Tea & Produce Co.,
'Sabrina'
75, Santhome High Road,
Madras-28.

Representative of large growers in
the State of Kerala.

- (ii) for serial No. (16) and the entries relating thereto, the following serial No. and entries shall be substituted, namely:—

“(16) Shri M. A. Mandanna,
Kothari Coffee Curing
Works, Hassan.

Representative of the curing estab-
lishments.

[No. F. 1(2) Plant(B)/67.]

P. G. SALVI, Under Secy.

(काफी नियंत्रण)

नई दिल्ली, 29 जुलाई, 1970

का० आ० 2650.—काफी नियमावली, 1955 के नियम 3 के उप-नियम (2) और नियम 4 के उप-नियम (2) के साथ पठित काफी अधिनियम, 1942 (1942 का 7) की धारा 4 की उपधारा (2) के खण्ड (ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार सर्वश्री के० एन० नीलकंठन तथा आर० के० रणफेर के, त्याग पत्र देने के कारण, उनके स्थान पर क्रमशः सर्वश्री एम० मय्यापन तथा एम० ए० मंडना को काफी बोर्ड के सदस्यों के रूप में एतद्द्वारा नियुक्त करती है और भारत सरकार के भूतपूर्व वाणिज्य मंत्रालय की अधिसूचना सं० का० आ० 2534, दिनांक 10 जुलाई, 1968 में निम्नलिखित संशोधन करती है, अर्थातः—

उक्त अधिसूचना के अन्तर्गत तालिका में,—

- (1) क्रम सं० (5) और उस से सम्बद्ध प्रतिष्ठियों के स्थान पर निम्नलिखित क्रम सं० तथा प्रविष्टियाँ प्रतिस्थापित की जायगी, अर्थातः—

“(5) श्री एम० मय्यापन,
डायरेक्टर, दि नेलियमपेथी टी एण्ड प्रोड्यूस कं०, 'सबरीना'
75, मन्थोम हाई रोड

मद्रास-28—

केरल राज्य के विशाल उत्पादन के प्रतिनिधि ।

- (2) क्रम संख्या (16) और उस से सम्बद्ध प्रविष्टियों के स्थान पर निम्नलिखित क्रम संख्या और प्रविष्टियाँ प्रतिस्थापित की जायँगी, अर्थातः—

“(16) श्री एम० ए० मंडना,
कोठागी काफी बयोरिंग वर्क्स,
हसन ।

परिसाधन संस्थानों के प्रतिनिधि

[सं० फा० 1 (2) प्लांट (बी)/67]

पी० जी० सालवी, अव्वर सचिव ।

(Office of the Chief Controller of Imports and Exports)

ORDER

New Delhi, the 19th June 1970

S.O. 2651.—M/s. The East India Rubber Works Private Ltd., 161-Chittaranjan Avenue, Calcutta were granted an import licence No. P/CG/2046058/T/IT/20/C/H/20/CG.III dated the 24th March, 1965 for Rs. 7,32,000/- (Rupees seven lakhs & thirty-two thousand only). They have applied for the issue of a duplicate (Customs as well as Exchange Control Purposes) copy of the said licence on the ground that the original (Customs as well as Exchange Control) copy has been lost/misplaced. It is further stated that the original licence has not been utilised by the licensee.

In support of this contention, the applicant has filed an affidavit. I am accordingly satisfied that the original Customs and Exchange Control purposes copy of the said licence has been lost. Therefore, in exercise of the powers conferred under Sub-clause 9(cc) of the Imports (Control) Order 1955 dated 7th December, 1955 as amended, the said original Customs as well as Exchange Control copy of licence No. P/CG/2046058/T/IT/20/C/H/20/CG.III dated the 24th March, 1965 issued to M/s. The East India Rubber Works Private Ltd., 161, Chittaranjan Avenue, Calcutta is hereby cancelled.

[No. P.F. 32(27)/64-65/CG. I]

S. M. AGRAWAL,

Dy. Chief Controller of Imports & Exports.

(मुख्य नियंत्रक, आयात-निर्यात का कार्यालय)

आदेश

नई दिल्ली, 19 जून, 1970

एस० ओ० 2651.—सर्वश्री दि ईस्ट इन्डिया रबर वर्क्स प्राइवेट लिमिटेड, 161, चित्तरंजन एवेन्यू, कलकत्ता को 7, 32, 000 (सात लाख बत्तीस हजार रुपये मात्र) रुपये के लिए एक आयात लाइसेंस संख्या पी/सी/जी/2046058/टी/आईटी/20/सी/एच/20/सीजी-3, दिनांक 24 मार्च, 1965 स्वीकृत किया गया था। उन्होंने उपर्युक्त लाइसेंस की एक अनुलिपि प्रति जारी करने के लिए (सीमा-शुल्क और साथ ही मुद्रा नियंत्रण कार्य के लिए) आवेदन किया है, इसके लिए उन्होंने यह आधार प्रस्तुत किया है कि मूल प्रति (सीमा-शुल्क और साथ ही मुद्रा नियंत्रण भी) खो गई है। गलत जगह में रख दी गई है। आगे यह कहा गया है कि लाइसेंसधारी द्वारा मूल लाइसेंस का उपयोग नहीं किया गया है।

आवेदक ने अपने तर्कों के प्रमाण में एक शपथ-पत्र जमा किया है। तदनुसार, मैं संतुष्ट हूँ कि उपर्युक्त लाइसेंस की सीमा-शुल्क और मुद्रा नियंत्रण कार्य सम्बन्धी प्रति खो गई है। इसलिए, आयात (नियंत्रण) आदेश 1955 दिनांक 7-12-1955 के उपधारा 1 (सी सी) के अन्तर्गत संशोधित प्रदत्त शक्तियों का प्रयोग कर लाइसेंस संख्या पी/सीजी/2046058-टी/आई टी /20/सी/एच/20/सी जी-3, दिनांक 24 मार्च, 1965 की उपर्युक्त मूल सीमा शुल्क और साथ ही मुद्रा नियंत्रण प्रति जो सर्वश्री दि ईस्ट इन्डिया रबर वर्क्स प्राइवेट लि०, 161, चित्तरंजन एवेन्यू, कलकत्ता को जारी की गई थी, इसके द्वारा रद्द की जाती है।

[स० पफ० 32(27)/64-65/सी० जी०-1]

एस० एम० अग्रवाल,

उप मुख्य नियंत्रक, आयात-निर्यात।

(Office of the Chief Controller of Imports and Exports)

ORDER

New Delhi, the 23rd June 1970

S.O. 2652.—Shri R. G. Kurup, R-A99 Inder Puri, New Delhi was granted a Customs Clearance Permit No. P/J/2370803/N/MN/34/H/2930 dated 28th March, 1970, for Rs. 1,350 for the import of T. V. Set. He has applied for a duplicate Clearance the Customs Clearance Permit on the ground that the original Customs Clearance Permit has been lost. It is further stated that the Original Customs Clearance Permit was not registered with any Custom House and not utilised. In support of this contention, he has filed an affidavit. I am satisfied that the original Customs Clearance Permit No. P/J/2370803 dated 28th March, 1970 has been lost and direct that a duplicate Customs Clearance Permit should be issued to the applicant. The original Customs Clearance Permit is Cancelled.

[No. 289/IV/R. 85/AM70/Adhoc/595.]

J. SHANKAR

Dy. Chief Controller of Imports & Exports

मुख्य निर्यात, आयात-नियंत्रण विभाग

आदेश

नई दिल्ली 23 जून, 1970

एस० ओ० 2652—श्री आर० जी० कुरुप, आर-ए99, इन्द्रपुरी, नई दिल्ली को, टेलिविजन सेट का आयात करने के लिए 1,350 रुपये का सीमा शुल्क नकासो अनुमति पत्र संख्या पी/जे/2370803/एन/एम, एच/34/एच/29-30, दिनांक 28-3-70 स्वीकृत किया गया था। उन्होंने सीमा शुल्क निकासी अनुमति पत्र की अनुलिपि प्रति, के लिए आवेदन किया है, इसके लिए उन्होंने यह आधार दिया है कि ज्ञात मूल सीमा-शुल्क निकासी अनुमति पत्र खो गया है। उन्होंने आगे यह बताया है कि मूल सीमा-शुल्क निकासी अनुमति पत्र किसी सीमा शुल्क कार्यालय में पंजीकृत नहीं हुआ था और उसका कोई प्रयोग नहीं किया गया था। उन्होंने अपने तर्क के प्रमाण के लिए एक शपथपत्र जमा किया है। मैं इस बात से संतुष्ट हूँ कि मूल सीमा-शुल्क निकासी अनुमति पत्र संख्या पी/जे/2370803, दिनांक 28-3-70 खो गया है और आदेश है कि एक अनुलिपि सीमा-शुल्क निकासी अनुमति पत्र आवेदक को जारी किया जाना चाहिए। मूल सीमा-शुल्क निकासी अनुमति पत्र रद्द किया जाता है।

[संख्या० 289/4/आर० 85/ए एम 70/एडहाक/595]

जे० शंकर,

उप मुख्य नियंत्रक, आयात निर्यात।

MINISTRY OF LABOUR, EMPLOYMENT AND REHABILITATION

(Department of Labour and Employment)

New Delhi, the 28th July 1970

S.O. 2653.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Industrial Tribunal, Chandigarh, in the industrial dispute between the employers in relation to the Bhakra Dam and their workmen, which was received by the Central Government on the 24th July 1970.

BEFORE SHRI P. P. R. SAWHNY, B.A. (HONS.) CANTAB, BAR-AT-LAW
PRESIDING OFFICER, INDUSTRIAL TRIBUNAL, PUNJAB,
CHANDIGARH

REFERENCE NO. 1/C OF 1970

BETWEEN

The workmen and the management of Bhakra Dam, Nangal Township.

APPEARANCES:

Shri Ram Kishan Singh for the workmen.

Shri Jatindra Mittal for the respondent management.

AWARD

An industrial dispute having arisen between the employers in relation to the Bhakra Dam and their workmen in respect of the matter specified below, the Central Government referred the same to this Tribunal for adjudication—vide Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), Notification No. 4/85/68-LR III, dated 17th December, 1969:—

"Whether the management of Bhakra Dam was justified in retrenching Shri Bhagel Singh in their notice, dated the 22nd July, 1968? If not, to what relief is the workman entitled?

2. Notices were issued to the parties in response to which the workmen put in their statement of claim and the respondent management their written statement.

3. In the statement of claim it has been *inter alia* stated that he (Shri Bhagel Singh) had been kept under wrong classification in the trade of Auto only, whereas the other workmen working in the Auto Repair Workshop had been classified as Auto repairers according to the classification list attached therewith as annexure (C), that he was the senior most amongst those workmen, he having joined on 24th February 1960, that he was promoted to the post of Chargeman Special (Auto) G-II, and was posted as Chargeman Special Grade I Auto on 1st January, 1965, and that inspite of all this it was considered by the management that he was in the classification of the trade Auto which relates to Auto Electrical and falls in Group I of the Electrical Supervisory, that even then he was the senior most amongst the others as was evident from the list of junior-most workmen to him, annexure 'G'.

According to him the seniority in all the categories is pool in Bhakra Dam Project and he had been illegally retrenched due to wrong classification and the management had not even prepared the seniority list of the category to which he belonged before retrenchment and did not send the report to the prescribed authorities under the prescribed form P, and that the management had neither paid nor offered to pay retrenchment benefit prior to retrenchment, which was a condition precedent for retrenchment and that since the action of the management was void *ab initio*, he should be ordered to be reinstated with full back wages.

4. The management in their written statement have *inter alia* stated that the S.E. Nangal Mechanical Circle enquired from the concerned workman whether he desired to be promoted as Special Chargeman Grade I (Auto), and the workman having tendered his willingness, was promoted with effect from 1st January, 1965, and he was the only man in the category of Chargeman Special Grade I (Auto) and due to reduction in work-load he had been served with retrenchment notice on 22nd July, 1968, which expired on 7th September, 1968.

5. As regards categorisation it was stated that since the Superintendent, Nangal Workshop, recommended for additional classification of certain categories, including the category of Auto, in pursuance of the recommendations the category of Auto was placed under para I of Electrical Supervisory head and two distinct categories, viz Auto Repair and Auto Electrical were in existence, and since the concerned workman, Shri Bhagat Singh was working as Chargeman Special Auto, he was categorised in the trade of Auto, that as he was working on mechanical repair and repair to electrical parts of engines of various vehicles and electric overhead cranes, the work being of a very intricate nature, he was specially placed in this distinct category of Auto after he had given his consent as stated earlier, and that he was the only workman of the category.

6. It was denied that seniority list had not been pasted on the notice board, and added that it was pasted on the main entrance, and the concerned workman had noted his position on 8th April, 1968 as per annexure M/7

7 With regard to retrenchment of the concerned workman it was maintained that the retrenchment had been effected after observing all the formalities under the rules, and that the concerned workman had himself evaded to collect the retrenchment compensation as he had challenged the retrenchment

8. No rejoinder was put in by the workman

9 Since the parties did not claim any other issue than the term of reference, the term of reference was framed as the only issue

10 The management have examined only two witnesses, namely Sarvshri Shamacharan, SDO Mechanical and Manohar Lal, Foreman Special, Nangal Workshop, Naya Nangal

11 As far as the statement made by Shri Shamacharan is concerned, it is hardly of any assistance to the management inasmuch as he has stated nothing that appears to be connected with the item of dispute. His statement accordingly deserves to be ignored, except for the fact that according to him *Shri Bhagel Singh was posted in Auto Repair Shop* and some other gentleman was Incharge of that Shop, and that the certificate of which A/1 is a copy, had been issued to Shri Bhagel Singh on the last day of his working with them showing that he was working in auto repair workshop for repairs and general overhauling of petrol & diesel vehicles

12. According to, the only other witness of the management, Shri Manohar Lal, R.W. 2, *Shri Bhagel Singh had been working in the Auto Repair Workshop* and was attending to Special electrical and overhauling of engines. This is all he has stated in the examination-in-chief, and it does not by itself obviously justify the retrenchment of Shri Bhagel Singh as he has not said a word which may support the grounds taken by the respondent management for retrenching Shri Bhagel Singh that find mention in the written statement. Shri Manohar Lal, R.W. 2 under whom Shri Bhagel Singh directly worked has even not stated that he had made any report of retrenchment or that Shri Bhagel Singh was the junior most in his category. The onus being on the management to justify retrenchment of Shri Bhagel Singh they have clearly failed to discharge it. It has as such to be held that they were not justified in taking action in retrenching Shri Bhagel Singh from service

It was open to them to have proved from the records the particular category to which Shri Bhagel Singh belonged, that he was the junior-most in that category, that the work-load had decreased, that the retrenchment was justified and that he had been tendered retrenchment compensation before he had been retrenched. Payment of retrenchment compensation is a conductive precedent before retrenchment and non-compliance of the statutory obligation in this behalf by the respondent management again renders the retrenchment of Shri Bhagel Singh concerned workman from service since 7th September, 1968 as illegal and void *ab initio*

13 It would be of some interest to mention that Shri Manohar Lal has stated that it was not his duty to pay compensation to the concerned workman when he (the workman) was retrenched, and that he could not say under what circumstances Shri Bhagel Singh had been retrenched and he had not made payment in that behalf to the concerned workman

He has also stated in cross-examination that there was one other person in the Auto Workshop, who did the same duties as Shri Bhagel Singh was performing who was a Special Chageman Grade II, and that he did not know if the seniority list of the employees of the Nangal Auto Workshop and Bhakra Dam was joint or that the retrenchment was being made categoriwise or individually

14 With the material that has been placed on record by the management, itself, there can be no other finding than that the respondent management was not justified in retrenching Shri Bhagel Singh from service inasmuch as the concerned workman had not been paid retrenchment compensation before retrenchment which is a statutory obligation and a condition precedent and it has not been shown whether there was a separate seniority list of the category to which the concerned workman is said to belong by the management or that he was the junior most in that category, that the work-load had decreased justifying taking of such action or that the retrenchment had been made categoriwise or individually

15. The concerned workman has examined himself as a witness as also Shri Avtar Singh, a co-worker in the Auto shop at Naya Nangal, Shri Jamyat Singh, Traffic Inspector, Bhakra Project, Nangal and Shri Raahbir Singh, clerk of Bhakra Reservoir management.

16. As has been stated earlier the onus was on the respondent management to justify the action taken by them in retrenching Shri Bhagel Singh, and it has been observed as one that from the evidence led by them they have not succeeded in discharging this onus.

In this behalf it may be added that not only the material that has been placed upon record by the management, does not show that they were not justified in retrenching Shri Bhagel Singh from service, but the material that has been placed on record by the workmen further lends support to this view.

Besides so far as retrenchment compensation is concerned, there is no documentary evidence to show that it was ever offered to Shri Bhagel Singh before he was retrenched or has been paid to him so far while on the contrary there is a clear denial of Shri Bhagel Singh that no such compensation was ever offered or paid to him.

17. In the written statement it has been stated by the management that Shri Bhagel Singh was the only man in the category of Chargeman Special Grade I, and that due to reduction in work-load he had been served with a retrenchment notice, but there is not even an iota in the evidence on the record to show that there had in fact been reduction in the work-load.

18. The main plank of the management is that they had enquired from Shri Bhagel Singh whether he desired to be promoted as Chargeman Special Grade I (Auto), and Shri Bhagel Singh having given his willingness, was promoted as such from 1st January, 1965 first for a specified period and then for an unspecified period as per entries in Ext. R/3 which is signed by him, and that he had also sent representation, Ext. R/4, to the management.

19. The stand taken by the workmen, however, is that he did not know English and could only sign and he was not able to read the contents of R/1 and R/2, relating to his promotion and his accepting the grade for an unspecified period.

No doubt in Ext. R/2, Shri Bhagel Singh has been shown as Chargeman Special Grade I (Auto) Punching, Shearing and Drilling, but the retrenchment notice, Ext. A/2, has been relied upon by the concerned workman to show that in this, his designation had been mentioned as Chargeman Special Grade I (Auto), and there was no mention about the additional trade, that is, drilling, punching and shearing, and he has also relied upon Ext. A/5, a memo relating to the retrenchment of Shri Manohar Lal, Chargeman Special which has a mention that he had been wrongly classified and the retrenchment notice against him be cancelled.

20. It has also been contended by Shri Bhagel Singh that Sarvshri Joginder Singh, Amrik Singh, Joginder Pal and Deva Singh who were junior to him, had been retained in the Auto repair shop and that he had been served with retrenchment notice, that in the additional trade of drilling, punching and shearing Shri Naranjan Singh, who was junior to him, had been retained and in the Auto Electrical Department Sarvshri Santokh Singh and Tara Singh had been retained who were junior to him.

Apart from Non-payment of the retrenchment compensation which as stated above is a statutory obligation, the management have not been able to show that Shri Bhagel Singh was the juniormost in the category, and they have not in any way refuted the contention of Shri Bhagel Singh that the persons named above were junior to him in Auto Repairs and in Auto Electrical department and the additional trade of punching, shearing and drilling, and that service of retrenchment notice was not justified, under the circumstances, according to law.

21. The workman has also relied upon commendation certificates Exts. A/3 and A/4, issued by the Sub Divisional Officer Incharge and the Superintendent, Nangal Workshop to him—the former shows that he worked in the Auto Repair Shop of the respondent management, and the latter that he worked in the Auto Shop on the repairs and general overhauling of petrol and diesel driven vehicles.

On the basis of all these documents the workman has claimed that he was working as an Auto repairer, and that there was no necessity for him to make any representation about the change in his trade due to alleged promotion etc. as

according to him there had been no change in his duties inasmuch as he was attending to the same duties that he was attending to prior to his promotion.

22. The statement of Shri Ram Kishan Singh, who is the General Secretary of Nangal Bhakra Mazdoor Sangh, also supports the contention of the concerned workman who has stated that in 1965 when classifications were taken in hand, a separate post of Auto Electricals was created and there were two independent trades, one Auto Repairs and the other Auto Electricals and that he had insisted during the conciliation proceedings that Shri Bhagel Singh who was working as an Auto repairer, should be treated to in the Auto Repairers category, and that the management had not placed him (Shri Bhagel Singh) either in the Auto Mechanical or in Auto Electrical category.

He has also stated that Shri Bhagel Singh had not been given any notice for classification of trade and so also the General Secretary of the Union, and that the word 'Auto' was connected with repairs to vehicles and the workmen employed as Auto repairers worked in the Auto Repair shop.

23. It is also in the evidence of Shri Avtar Singh who was a co-worker of Shri Bhagel Singh that he and Shri Bhagel Singh attended to auto repairs and overhauling of auto engines and not to electrical defects, which work was being attended to by a separate department i.e. Heavy Electrical Shop, and

Shri Jamiat Singh, Traffic Inspector, has also supported the workman in this behalf by saying that whenever vehicles came for inspection by Registration Authorities, Shri Arjan Singh attended to the electrical defects and Shri Bhagel Singh, concerned workman removed the mechanical defects in the vehicles.

24. Not only non-compliance of statutory provision of payment of retrenchment compensation under 25F of Industrial Disputes Act, 1947, which is a condition precedent renders the retrenchment illegal void *ab initio*, but also the fact that juniors to Shri Bhagel Singh have been retained in service.

Apart from this, the material that has been placed upon record by the parties clearly shows that there had been no change in the trade of Shri Bhagel Singh, and the fact that he was promoted as a Chargeman Special Grade I (Auto) and he had accepted the change as per R/2 is hardly of any assistance to the management, particularly so when it is kept in view that the contents of this document are in English, which is not known to Shri Bhagel Singh and so also of the document relating to his promotion for a specified period and then for a specified period.

As has been mentioned above, the workman's position is that there has been no change in his duties as a result of promotion, and that he had been attending to the same duties that he was attending to prior to promotion and retrenchment and there is hardly any satisfactory material to hold otherwise.

Besides according to the statement of Shri Ram Kishan Singh there was a separate post of Auto Electrical in 1965 and if Shri Bhagel Singh was appointed to that post a mention to that effect, that is, 'Auto Electrical' should have been found in the retrenchment notice or in the promotion notice, Ext. R/1.

For all these reasons it is held that the action taken by the respondent management in retrenching Shri Bhagel Singh is not justified and he is entitled to reinstatement with full back wages.

No order as to costs.

(Sd.) P. P. R. SAWHNEY,
Presiding Officer,
Industrial Tribunal, Punjab,
Chandigarh.

[No. 4/85/68/LR-III.]

Dated, Chandigarh, the 20th July, 1970.

S.O. 2654.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Delhi, in the industrial dispute between the employers in relation to the Punjab National Bank Limited, New Delhi and their workmen, which was received by the Central Government on the 22nd July, 1970.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, DELHI

PRESENT:

Shri R. K. Baweja, Central Government Industrial Tribunal, Delhi.

C.G.I.D. No. 7 of 1969

Delhi, the 11th June 1970

BETWEEN

The employers in relation to the Punjab National Bank Limited, Parliament Street, New Delhi,

AND

Their workman as represented by Punjab National Bank Employees' Association, 4778, Ballimaran, Chandni Chowk, Delhi.

Shri M. K. Jain with Shri H. C. Jain for the Bank.

Shri V. N. Sokhri for the workman/Association.

AWARD

In exercise of the powers conferred by clause (d) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947, the Central Government referred for adjudication to this Tribunal an industrial dispute existing between the employers in relation to the Punjab National Bank Limited (hereinafter to be referred as the bank), and their workman in respect of the matter specified in the schedule below vide Order No. 24/19/69-LR-III, dated 5th August 1969:—

"Whether the management of the Punjab National Bank Limited, New Delhi was justified in terminating the services of Shri C. R. Ahluwalia, Clerk of the Jorbagh Branch of the Bank with effect from the 22nd January, 1967? If not, to what relief is he entitled?"

2. It was alleged in the statement of claim filed on behalf of the workman by the general secretary of the Punjab National Bank Employees' Association (hereinafter to be referred as the Association) that Shri C. R. Ahluwalia (hereinafter to be referred as Ahluwalia), joined the bank on the 10th of July 1957 as a clerk on probation and was confirmed on the 24th of August 1958. It was further alleged that he was working honestly and efficiently and in appreciation of that he was selected for the job of introducing Teller System in the different branches of the bank while he was working in the inspection department. He discharged his duties efficiently in introducing that system and his services were appreciated. During the course of introducing that system he worked day and night at the cost of his health on the assurances of the bank that he would be given due reward for his labour and efforts by giving him promotion. On account of over-work his health deteriorated and he developed skin trouble i.e. 'Purpura' and that was due to his constant and frequent touring duty in connection with the introduction of the Teller System. In 1964 when the disease spread, the bank on his request posted him at its New Delhi Jorbagh Branch. As there was no improvement in his skin trouble in spite of the best treatment available to him at Delhi, he proceeded on sanctioned leave from 5th May, 1965 and went to Calcutta for better treatment. There, it is stated, he improved and after remaining on leave upto 7th of October, 1965 resumed duty at Delhi on the 8th of October, 1965. The statement of claim further proceeds that by the end of October, 1965 he again went to Calcutta on four/five days leave and there due to his ill luck, he started developing the skin trouble again. The workman states that he tried his best but could not improve. He continued to apply for leave for various periods which was sanctioned by the bank upto the 7th of August 1966 with the proviso that he would submit a medical certificate from the bank's medical officer, Calcutta. Shri Ahluwalia alleges that in obedience of those directions of the bank he got himself examined from Dr. R. P. Jasoria, who was an approved doctor of the bank at Calcutta and he certified that Calcutta climate suited the workman and that he should be retained at Calcutta. The workman then represented to the manager of the bank for his transfer to Calcutta in order to enable him to get proper treatment but the bank did not agree. This action of the bank is described by the Association as vindictive attitude. The workman, however, continued to apply for leave for periods subsequent to the 7th of August 1966 supported by medical certificates and Dr. Jasoria again recommended that he should be granted two months' leave i.e. upto the 31st of January 1967. It was admitted that the bank did not convey any refusal to his leave and the workman presumed that it had been sanctioned upto that date. It is further stated in the claim statement that the workman in spite of his falling health undertook

a long journey from Calcutta to Delhi in the first week of January, 1967 and met the Secretary Staff, Shri O. P. Gupta and requested him for his transfer from Delhi to Calcutta on medical grounds. Shri O. P. Gupta, the workman averred, was sympathetic and agreed to transfer him to Calcutta. Shri Gupta stated to have assured him that orders would be sent in due course to Calcutta, but to his utter surprise he received a letter dated the 15th of January 1967 delivered to him at Calcutta on the 24th of January, 1967 directing him to resume duty within a week's time failing which it would be presumed that he was not interested in bank's service and had vacated the post of his own accord. The workman sent another representation, dated the 30th of January, 1967 that he had been assured of his transfer to Calcutta by the Secretary Staff and it was surprising that he had received a letter containing threat by the bank, but the bank in its reply dated 8th February, 1967 did not accede to his request. Correspondence followed and the bank vide its letter dated the 27th of February, 1967 informed the workman that as his name had been struck off the rolls, the question of sanctioning leave did not arise. The workman thereafter, made representations and also preferred appeal to the general manager but nothing came out. On this, the Association moved the conciliation machinery and as efforts in conciliation were not successful, the present reference was made by the Government of India in the Ministry of Labour and Employment, New Delhi.

3. The bank in the written statement raised a preliminary objection. It was pleaded that the reference to this Tribunal was bad in law inasmuch as the services of Shri Ahluwalia were not terminated by the bank as the reference order indicated. On the other hand, it was stated that he voluntarily vacated the appointment. It was further stated that after the conciliation proceedings had failed before the Assistant Labour Commissioner (Central), the parties were informed by the Government of India, Ministry of Labour and Employment in their letter dated the 20th of December, 1968 that they did not consider the dispute fit for reference. According to the bank, when the Government had once refused to refer the case for adjudication, the reference made by the Government was bad in law and was incompetent. It was admitted that Shri Ahluwalia, who joined the service of the bank on the 10th of July, 1957 on probation, was confirmed on the 24th of August, 1958. The bank pleaded that in July 1959 Shri Ahluwalia represented for his transfer to Calcutta on ground of domestic circumstances and gave an undertaking that he would not request for his transfer back to Delhi. He was, thereafter, transferred to Calcutta in August, 1959. In spite of the fact that Shri Ahluwalia had undertaken not to seek his transfer back to Delhi, he again made a representation in June/July, 1962 for his transfer to Rewari where his wife had taken employment or in the alternative at Delhi. The bank acceded to his request and transferred him to Delhi in August, 1962. From August, 1962 he worked in the pay office, Delhi Cantt. and thereafter in the inspection department and then he was transferred to Jorbagh branch in November, 1964. On the 5th of May, 1965, he proceeded on one month's leave to Calcutta on ground of change of climate and from there he extended his leave for four months by sending applications from time to time. He resumed his duty on the 8th of October, 1965. After working for about 17 days he again applied for leave for ten days with effect from the 26th October, 1965 for proceeding to Calcutta on account of the sickness of his mother. He did not resume duty on the expiry of the said period, according to the written statement of the bank, but started sending leave applications on ground of his own sickness and thus started availing leave on loss of pay from 26th October, 1965 onwards. On the 26th of September, 1966 he made a representation for his transfer to Calcutta. He was informed by the bank that his absence was unauthorised and was asked to resume duty failing which he would be liable to disciplinary action. The written statement further proceeds that he did not resume duty and on the 3rd of December, 1966 again represented for his transfer to Calcutta and applied for leave upto the 31st of January, 1967. The bank consulted its chief medical officer who opined that the request of the workman for transfer to Calcutta on medical ground was not valid. Shri Ahluwalia was informed by its letter dated 15th January, 1967 to resume duty within a week's time failing which it would be presumed that he had no interest in the service of the bank. He did not resume duty and sent a representation on the 30th of January, 1967. It was denied that the Secretary staff had agreed to his transfer to Calcutta. By the letter dated the 8th of February, 1967 he was informed that the bank presumed that he was not interested in bank's service and had vacated the employment. His name was struck off the rolls with effect from the 22nd of January, 1967. Under these circumstances,

the bank stated that the order striking off the name of Shri Ahluwalia was justified and was not assailable. A rejoinder was also filed by the Association in answer to the pleas raised in the written statement filed by the bank.

4 On the above pleadings of the parties, the following issues were framed —

- (1) Whether the reference is bad in law and incompetent to the reasons given in the preliminary objections in the written statement?
- (2) As in the term of reference

Issue No 1

5 The learned representative of the bank did not press this issue. If an employer strikes off the name of his employee from its rolls, the natural inference that can be drawn is that he has terminated his services. So this objection raised in the written statement that the reference is bad in law as it pertains to the termination of the services of the workman and not to his name being struck off is on the face of it ill founded and the learned representative of the bank did not address any argument on this point and rightly so. The other objection is also devoid of any force as I shall presently show. By a letter dated the 20th of December 1968 the Government of India informed the staff manager of the bank and the secretary of the Association that it considered that the action of the bank in striking off the name of Shri Ahluwalia from its rolls with effect from the 22nd of January 1967 after he had availed himself of more than twelve months extraordinary leave and had failed to resume duty did not appear to be malafide or unjustified and for that reason the Government did not consider the dispute fit for reference to Industrial Tribunal for adjudication. It however subsequently on the representation of the Association reconsidered the matter and referred the dispute for adjudication by an order dated 5th August 1969. The Government is competent to reconsider the matter and to make the reference. This rule of law stands concluded by a ruling reported as 1968 I-LDJ 79(M/s Khadi Gramodyog Bhawan New Delhi v. Delhi Administration and another). This being so though some of the other High Courts have taken a contrary decision the learned representative of the bank did not press this point as this Tribunal is bound by the verdict of the Delhi High Court which has the powers of superintendence under Art 227 of the Constitution. I shall therefore decide this issue against the bank.

Issue No 2 (Term of Reference)

6 The concerned workman appeared before me and stated that somewhere in 1963 he was transferred to the inspection department of the bank. After six months he was selected and approved as a Teller. He was sent on touring job to various branches to give training of Tellers to employees outside Delhi. In this process, Shri Ahluwalia continues he had to sit late in the evenings and sometimes upto 12 mid-night though the bank paid him his travelling and daily allowances besides the overtime allowance. As a result of putting in excessive work and due to bad food at stations outside Delhi the workman states he developed skin trouble and started having rashes on his body particularly on legs and arms which led to swelling. He then made a request to be relieved of that job of touring nature and was appointed a Teller in the branch office at Jaitakh in 1964. The other witness to support him is Shri L. R. Gupta WW4 an employee of the bank. A team of five employees according to this witness consisting of the concerned workman and Shri Gupta and others went to introduce the "Teller System" in various branches of the bank outside Delhi. He also states that sometimes they had to work upto 10 P.M. and sometimes till mid-night. Shri B. K. Sharma WW8 who was selected in 1956 for the job of a Teller also made a similar statement and deposed that he had to remain on tour for a month or two while imparting training to the employees in the branches and his health deteriorated. Only efficient employees were chosen for that job and it stands established from the letters of appreciation Exts W/18 to W/20 which were issued to Shri Gupta as a result of his undertaking the work of introduction of Teller System along with others. Shri Ahluwalia also placed on the record letters of appreciation in which his services were appreciated by the bank for introducing the Teller System. The object of producing this evidence by Shri Ahluwalia was that it was due to his constant touring that his health deteriorated and he became a victim of the skin disease. The duty assigned to Shri Ahluwalia for imparting

training might or might not be the cause of his developing skin trouble, but no medical evidence was adduced to prove that the skin trouble which he developed was the result of that touring job. Touring duties may be inconvenient for an individual, but unless a link is established between the nature of those duties and the disease it cannot be said that the ailment was a natural consequence of that assignment. An employee who is not on touring duty can develop skin trouble. The workman produced various certificates of the experts in Dermatology and also produced Dr. Dev Raj Khurana WW1 who is a private medical practitioner and Honorary Physician in Ganga Ram Hospital, New Delhi. He is a skin specialist and he did not say nor was any question put to him by the workman that the skin trouble was the result of the touring duties undertaken by the concerned workman. Under these circumstances, this contention that it was on account of the nature of the duties assigned to him by the bank that the workman suffered is not tenable, but the fact remains that he did develop this trouble otherwise as I shall presently show.

7. The workman states that the trouble started in 1964 and he was examined by Dr. Bahl of the Irwin Hospital and Dr. Kandhari, another specialist in the All India Medical Institute, New Delhi because Dr. Khurana had referred him to these skin specialists. In this connection, he relied on the prescriptions given to him by Dr. Dev Raj Khurana WW1 and Dr. Bahl who was not produced *vide* Exts. W/8 and W/9. They indicate that in 1964 he consulted them and they prescribed him medicines for the trouble. Similarly, the other prescriptions, Exts. W/10, and W/13, W/14, W/15, W/16 also lead to the conclusion that he was under the treatment of various skin specialists. Then the various tests which the doctors suggested to him were also taken by the patient and the reports are Exts. W/4 to W/7. His wife was employed in the Railway department and so, he got his blood tested in the Northern Railway Hospital on the 15th of January, 1965 *vide* Ext. W/12. He also relied on the statement of Dr. Dev Raj Khurana who examined him on the 4th of May 1965 and certified that he was suffering from Anapjylactoid Purpura for the past eight months and that he had not improved in spite of various treatments. Dr. Khurana recommended him leave for change of climate and gave the certificate Ext. W/3. He also recommended him for the various medical tests by Dr. Sreen. When he did not improve, he recommended to get himself examined by Dr. Bahl another skin specialist. He gave him the chit Ext. W/8 and then the workman saw Dr. Bahl for examination and he prescribed certain medicines as contained in Ext. W/9. Dr. Bahl advised the workman to get himself admitted in the Irwin Hospital. Thereafter, Dr. Khurana referred him to All India Institute of Medical Sciences, New Delhi where Dr. Kandhari, a leading skin specialist, Dr. Khurana adds, kept the workman under his treatment for about five months but there was no improvement. When the workman proceeded on leave to Calcutta for change of climate as advised by Dr. Khurana, he was asked by the bank to get himself examined by its approved Dr. Jasoria of Calcutta. The said doctor examined him on the 13th of September 1966 and certified that it was essential for his well-being that he did not return to Delhi *vide* Ext. M/4. By another certificate dated 30th November, 1966 Dr. Jasoria again certified that he was satisfied after examining him that he had not improved in spite of the treatment and that he advised him to carry on the treatment for two months more. He was also treated in a West Bengal Hospital and the prescription dated 26th April 1965 indicates that he was a patient of skin disease and medicines were prescribed for him. Apart from this evidence, the workman also produced Raikumar Khanna WW3 and Shri J. R. Gupta WW4 who bore testimony to the fact that Shri Ahluwalia suffered from this ailment. The bank on the other hand produced Dr. T N Bhan MW3 its chief medical officer. He did not depose if the workman had suffered from the skin trouble but only stated that the change of climate from Delhi to Calcutta could not have any adverse effect on the disease of the workman. In other words, there is no evidence in rebuttal that the workman was in fact not ill and for the purpose of getting leave which I shall discuss later on he devised this method of posing as a skin patient. My conclusion after considering this evidence is that he did suffer from this disease right from 1964 till his name was struck off the rolls.

8. The bank has filed the details of leave which the workman availed of from the date of his joining its service till he was discharged. There is no reason as to why these figures given by the bank be not accepted when they are based on

the record. The workman availed of the leave without pay during this period as follows:—

1958-59	38 days.
1-5-60 to 26-3-61	135 days.
20-9-61 to 30-9-61	11 days.
June 1965	17 days.
July 1965	31 days.
August 1965	31 days.
September 1965	30 days.
October 1965	9 days.
November 1965	30 days.
December 1965	31 days.
1966.	365 days.
Jan. 67 to 22-1-67.	22 days.
TOTAL :	750 days.

The leave which he availed of before June 1965 is not very relevant for the purpose of this case. It is in the statement of Shri Parkash Nath MW2, Accountant Jorbagh Branch of the Bank where the workman was posted in 1964, that Shri Ahluwalia remained on leave without pay from 4th June, 1965 to 7th October, 1965. A copy of the leave application dated 5th of May 1965 Ext. W/23 has been placed on the record by Shri Ahluwalia. He stated therein that he was proceeding to Calcutta as per doctor's advice for change of climate and treatment and asked for one month's leave. From Calcutta he wrote another application of which the copy is Ext. W/24 for extension of leave upto 3rd July 1965. Another application followed on the 3rd of July 1965 and therein he prayed for extension of leave upto 3rd August 1965 vide Ext. W/25. It is admitted that there after he remained on leave without pay upto the 7th of October 1965. He worked for a few days and on the 26th of October 1965 he made an application, a copy of which is Ext. W/27, in which he requested the bank for ten days leave on the ground that his mother was seriously ill at Calcutta. From there he sent another application dated 4th of November 1965 in which he stated that he had again got an attack of his previous trouble of rashes on legs and bleeding piles. He further stated therein that he had been advised rest and treatment for one month and requested the bank for the grant of leave upto the 4th of December 1965 vide Ext. W/28. Then various leave applications followed for extension upto 31st of January 1967 vide Exts. W/29 to W/34. Ext. W/35 is a copy of the letter dated 4th February 1967 which he addressed to the bank for the extension of his leave upto 31st of March 1967. The bank did not reply to these applications excepting on two occasions which I shall discuss presently and it was not clear as to whether his leave had been sanctioned or refused. The receipt of these applications for leave is not denied by the bank. Evidence has been led by Shri Ahluwalia to prove that the practice in the bank was that if leave applications on medical grounds were supported by medical certificates, then it was presumed that the bank had agreed to the sanction of the leave unless a contrary direction was given. In this connection, the statements of the bank employees namely, Sarvashri L. R. Gupta WW4, Gautam Dev Gupta WW5 and Raj Kumar WW7 may be perused. They were not cross-examined on this point nor was any evidence led by the bank to the contrary. In view of this matter, it can be safely held that the workman legitimately presumed that his leave, though for a long period, had been sanctioned by the bank particularly when such applications were accompanied by medical certificates.

9. It is in the statement of Shri Ahluwalia that in 1959 he made an application for his transfer to Calcutta and gave the undertaking that he would not seek his transfer back to Delhi. It is true that he states that this was done under pressure but no evidence was led by him to prove that this undertaking of not seeking transfer back to Delhi was given under pressure exercised by the bank. I shall, therefore, hold that this undertaking was voluntary. After he had been transferred to Calcutta he was married and his wife was serving at Rewari. So, in 1960-61 he had again applied to the bank for his transfer to Rewari and he mentioned in that application that in case his transfer to Rewari was not feasible then he should be transferred to Delhi. The bank acceded to his request and he was transferred back to Delhi. The bank was indulgent towards him as far as his transfer was concerned and the workman can have no grievance that the bank wanted to harm his interest or to victimise him. From May 1965 he remained on sick leave excepting for a short period in October specified above and

then went to Calcutta where he admits that his brother is living. It was for the first time on the 26th of September, 1966 during the period of his sick leave that he made a request to the bank for his transfer to Calcutta from Delhi vide Ext. W/32A. In this application he wrote that he was suffering from Purpura rash and piles from January, 1965 and the doctors had advised him that he could not be cured. He further added that in May, 1965 he came to Calcutta for necessary treatment and with that treatment he felt a bit better. The application further proceeded that the doctors at Calcutta had advised him to stay in eastern region and not to go to Delhi and so, he requested the bank to consider his case favourably and to arrange for his transfer to Calcutta. The bank in its letter dated the 16th November, 1966 informed him that he had been transferred from Calcutta to Delhi in 1962 on his own request and it was regretted that it was not possible to transfer him back to Calcutta. It further added that his absence from duty was quite unauthorised and directed him to resume duty immediately on receipt of that letter, otherwise he was threatened that he would be liable for disciplinary action in terms of the award vide Ext. W33/A. On receipt of this letter, the workman sent a reply on the 3rd of December, 1966. He stated therein that he had contacted the bank doctor who had advised him for treatment for two months more. The workman wrote that he was quite agreeable and ready to follow the instructions of the bank to join immediately but he would like that his request be reconsidered and that his posting at Delhi would be a liability to his employer. He further requested the bank to sanction him leave for two months from 1st December, 1966 to 31st January, 1967 as advised by the bank doctor and he enclosed a certificate to that effect. The bank in its reply dated 15th January, 1967 Ext W37/A informed him that his stay at Calcutta from May, 1965 to December, 1966 had not made any difference in his health and his request for transfer to Calcutta had no validity. He was asked to resume duty, otherwise it would be presumed, he was informed, that he was not interested in the bank's service and had vacated the post of his own accord. The reply of the workman to this letter is dated the 30th of January, 1967 vide Ext. W/38A. In this letter he informed the bank that he went to Delhi on the 24th of January 1967 and met the secretary staff who on his explanation agreed to transfer him to Calcutta. On the 8th of February, 1967 the bank replied that no such assurance for his transfer to Calcutta as alleged by him was given and it was presumed that he was not interested in bank's service and had vacated the post of his own accord. Shri Ahluwalia then wrote another letter to the secretary staff on the 22nd of February, 1967 in which he stated that he had met him in January, 1967 and had been promised for his transfer to Calcutta by the secretary staff. He also addressed letters to the Deputy General Manager and others. On the 4th of February, 1967 he applied for extension of leave from the 1st of February, 1967 to the 31st of March 1967. The bank in its reply dated 27th of February, 1967 wrote back that his name had been struck off the rolls and as such the question of sanctioning leave did not arise. Shri Ahluwalia then made several representations to the bank thereafter, copies of which have been placed on the record and their receipt has been admitted by the bank. The bank on the 31st of July, 1967 informed Shri Ahluwalia that his name had already been struck off the rolls with effect from the 27th of February, 1967 as intimated to him already by the officer-in-charge, Jorbagh branch vide letter dated 27th February, 1967 and that there was no question of his re-joining the bank. Further correspondence followed in which the same reply was reiterated.

10. From the above evidence it is obvious that in September 1966 the workman initiated a move to get himself transferred back to Calcutta but the bank did not agree. The contention of the bank was that as the wife of the workman had been transferred to Calcutta and his brother and mother were also there, he could not afford to live in Delhi and wanted his transfer to Calcutta not on account of his illness but due to the fact that all the members of his family including his wife were there. I think that the bank is correct to that extent. Dr. T. N. Bhan, chief medical officer of the bank did not examine the workman but went through the documents from pages 163 to 174 which related to the history of the patient vide Exts. M/1 to M/12. After going through the connected papers and the certificate of Dr. Jasoria certifying that Shri Ahluwalia was still suffering from Purpura, he was of the opinion that Shri Ahluwalia's stay in Calcutta from May 1965 to December, 1966 had not made any difference in this disease and so, his transfer to Calcutta on medical grounds had no validity. Dr. Bhan considered that it was not the climate but it was the proper treatment which he needed and which could be arranged in Delhi. Dr. Bhan is not a skin specialist but is a general practitioner. On behalf of the workman, it was argued that for that

reason his opinion did not carry any weight as he was not expected to know much about the skin diseases. It may or may not be correct but the fact remains that even Dr. Dev Raj Khurana, a skin specialist, who was produced by the workman did not state that it was necessary for the workman to stay at Calcutta. He examined him on the 4th of May, 1965 and recommended him leave for a change of climate and further treatment vide Ext. W/3. He also recommended him for the various medical examinations, but he did not specifically mention that his stay in Calcutta would, in any way, help him. Dr. Kandhari of the All India Institute of Medical Sciences and Dr. Bahl, a skin specialist, who prescribed medicines for the ailment of the workman were not produced nor did they state that his stay in Calcutta was necessary for the treatment of his disease. My attention was, however, drawn to the certificate dated 13th of September, 1966 Ext. M/4 issued by Dr. Jasoria wherein he certified after examining the workman that it was essential for his well being that he did not return to Delhi. He observed that it seemed that the climate in Calcutta suited him better. Now, Dr. Jasoria also is not a skin specialist and he did not categorically state that Calcutta climate could help the workman in any manner. After going through this evidence I am of the definite view that it will not be correct to say that the climate conditions could, in any way, assist the workman in getting rid of his disease. The contention advanced on his behalf that the Institute of Tropical Diseases at Calcutta afforded better medical aid in skin ailment is also not convincing. No evidence from that Institute was produced in order to prove that they are doing any research in skin diseases and that they have any remedy for them. It may be that as the workman was suffering from the disease as I have held earlier, he wanted his transfer to Calcutta because his wife and other members of his family were there and he could be well looked after at that place. But the bank which acceded to his request twice in transferring him to Calcutta and then to Delhi did not find it possible again to accede to his request. It is the inherent right of an employer to transfer his employee anywhere in his own interest unless it is shown that the action of the employer is *mala fide* or is motivated by some other collateral purpose. In the present case there is no such evidence and the allegation of the workman that the secretary staff was annoyed with him is not borne out from the material produced before me. So, the bank was within its right not to transfer him back to Calcutta from Delhi. It was next contended that when Shri Ahluwalia came to Delhi in January, 1967 he met the secretary staff, Shri O. P. Gupta, along with a union leader Shri Vashist and Shri Gupta told him that he would transfer him to Calcutta. It was, therefore, argued that in view of that assurance the bank could not back out. On behalf of the workman besides his own statement, there is the statement of Shri Mahesh Chandra Vashist WW6. He stated that in January, 1967 he along with the concerned workman met Shri O. P. Gupta, secretary staff with the request that Shri Ahluwalia be transferred to Calcutta due to his health reason. Shri Vashist was the vice-president of the Punjab National Bank Employees' Association at that time. He stated that Shri Gupta assured them that let the workman see the Assistant General Manager at Calcutta and that he (Shri Gupta) would see that he was transferred to that place. Shri B. K. Sharma WW8 is another witness who deposed that in 1966 he met Shri A. S. Puri, Secretary and Shri O. P. Gupta Staff manager in connection with the workman and requested them to transfer him back to Calcutta. The witness adds that Shri Gupta told him that the workman should go to Calcutta and should see the Assistant General Manager. The letters which Shri Ahluwalia addressed to the various officers after he had received information from the bank that his services stood automatically terminated and of which I have made a reference above, also indicate that he might have seen the officers. Shri O. P. Gupta who, it is alleged, promised the workman his transfer to Calcutta has not been produced, but this is denied by the witnesses of the bank. It is very difficult to say if Shri Gupta gave a categorical assurance of his transfer. To me, it appears that there might have been some talks and discussion about the transfer of the workman to Calcutta and Shri Gupta might have assured them that he would consider his case. But the bank on reconsideration might have come to the conclusion that his transfer was not feasible. So, this circumstance in itself will not be sufficient reason to hold that the bank had agreed to his transfer and then backed out. As already stated above, the bank has got the inherent power to place any of its employee in whatever branch it likes in the interest of the institution.

11. The learned representative of the workman rightly argued that the question of his transfer should not be linged with the sanction of the leave of the workman. I have observed above that the various applications which were sent by the workman for the sanction of his leave on ground of his illness were not replied

to though they were accompanied by medical certificates. So, the presumption was that the bank had sanctioned his leave. It was only on receipt of the letter dated 26th of September, 1966 in which the workman requested for his transfer to Calcutta that the bank replied him on the 16th of November, 1966 that it was not possible to transfer him to Calcutta and that he should join immediately. Thereafter, the workman sent other leave applications and the next reply received was that he should join immediately but it was not mentioned therein whether his leave had been sanctioned or not. It was, therefore, argued on behalf of the workman that if the bank felt that the workman was seeking leave on frivolous grounds and sanction of his leave was not justified, it should have taken disciplinary proceedings against him and that it was not within its right to tell the workman that he had vacated his post. In fact, in its letter dated the 16th of November 1966 Ext W33/A the bank had informed the workman that if he did not join he was liable to disciplinary action in terms of the award. My attention was drawn to Para 195 of the Bipartite Settlement dated 19th of October 1966 between the managements of the banks as represented by the Indian Bank Association, Bombay and their workmen as represented by the All India Bank Employees' Association and All India Bank Employees' Federation. In that Para the expression "gross misconduct has been defined and the expression 'minor misconduct' has been defined in Para 197 of the said settlement. It is mentioned that absence without leave or overstaying sanctioned leave without sufficient grounds will be a minor misconduct. In the case of the workman he was sanctioned leave for ten days in October 1965 and thereafter he overstayed by submitting applications for leave supported by medical certificates. If the bank considered that they were not submitted on sufficient grounds then it amounted to minor misconduct within the meaning of Para 197 of the Bipartite settlement. Para 198 of the same settlement provides that an employee found guilty of minor misconduct may be warned or censured or (b) have an adverse remark entered against him, (c) have his increment stopped for a period not longer than six months. Para 1910 gives the procedure for enquiring into the charges if an employee is guilty of any gross misconduct. It is obvious, therefore, that the maximum penalties which can be imposed for a minor misconduct are as given in Para 198. If it was considered that Shri Ahluwalia flouted the order of the bank in not joining at Delhi then it amounted to gross misconduct under clause (e) of Para 195. For that purpose an enquiry should have been instituted after charge-sheeting him as given in Para 1910 of the said settlement. But the bank for reasons best known to it did not follow any such procedure in spite of the fact that it had threatened the workman in one of its letters that disciplinary action would be taken against him. The learned representative of the bank was not in a position to point out any para of the Bipartite settlement or any provision in the Sastri or Dasai Awards, which were made earlier, under which the bank could hold that the post stood automatically vacated if the workman did not join his post of duty by a particular date. Feeling this weakness, it was pointed out that the entire record was before this Tribunal and it could judge whether the bank was justified in terminating the services of the workman even if it omitted to proceed under the relevant paras of the Bipartite settlement or the awards. I have given my careful consideration to this aspect of the case. I have held above that the workman desired to stay at Calcutta as he was ill, that he could not claim as a matter of right his transfer to that place and that the bank if it wanted to terminate his services should have proceeded under Paras 195, 198 read with Para 1910 of the Bipartite settlement. As this was not done and I have held that his applications for leave were submitted on sufficient grounds I am disposed to take the view that the order holding that the post stood vacated was without any justification and violated the mandatory provisions of the Bipartite settlement.

12 The discussion will not be complete without a reference to some authorities which were cited by the parties before me. The Bank referred me to a dispute between Syndicate Bank, Ltd and its workmen (1966 I-LLJ-440). It was held in that case that the banks were entitled to decide on a consideration of the necessities of banking business whether the transfer of an employee should be made to a particular branch and that the management was in the best position to judge how to distribute its employees between the different branches. It was further observed by their lordships of the Supreme Court that the industrial tribunals should be very careful before they interfere with the orders made by the banks in the discharge of their managerial functions. It is true that if an order of transfer is made *mala fide* or for some ulterior purpose like punishing

an employee for his trade union activities, the industrial tribunals should interfere and set aside such an order, because the mala fide exercise of power is not considered legal exercise of the power. The next ruling on which argument was based by the bank is 1959-I-LLJ-446 (Central Bank of India, Ltd., and Meenakshisundaram). In that case, a bank employee was transferred and he was directed to resume his work from a particular date. On his refusal to so report he was finally warned that failure on his part to do so would be treated as voluntary abandonment of services on his part. The employee failed to obey such directions. This was pending adjudication proceedings before the Sastri Tribunal. Subsequently, the request of the concerned employee to allow him to resume his work was refused by the bank. Thereupon, the employee preferred an application under s. 23 of the Industrial Disputes (Appellate Tribunal) Act complaining against the refusal of the bank to give work. It was held that there was no termination of services of the employee by the bank, but assuming that the services of the employee were terminated by the bank, it was pending adjudication proceedings before the Sastri Tribunal. Hence the application under S. 23 of the said Act must be held to be not maintainable. A perusal of the judgment shows that the leave was granted to him on the ground of sickness upto 7th of June 1952. Thereafter, he was directed on several occasions by the bank to join his duties within specified dates and on a certain date the bank wrote that if he did not resume his duty on the expiry of his leave he would be treated as having left its service and his name would be removed from the rolls. Then lengthy correspondence followed for months together and the employee adopted the attitude that he was unable to proceed to Mangalore due to the difficulty of language, diet and health. After the expiry of about four months, a final letter was sent to the employee on the 26th of August 1952 that enough latitude had been shown to him in the past and that if he did not resume his duties at the Mangalore Office by September 1, 1952, it would consider that he was no more interested in the bank's service and there would be no other alternative left but to treat him as having left its service. Still the employee did not join and made a representation that he might be permitted to have recourse to proper channels for the redress of his grievances. The Bank did not reply to this letter and thereafter, the employee wrote to the conciliation officer representing his grievances and concluded his letter by saying that so far he had not received any reply and that he presumed that his services had been terminated illegally. In the present case, however, Shri Ahluwalia had been submitting applications supported by medical certificates from the approved doctors of the bank and if the bank felt that the request of the workman could not be acceded to, it should have informed him that his leave applications stood rejected. But what it did was that it informed the workman that his request for transfer to Calcutta could not be acceded to and that he should report for duty without deciding whether his applications for leave had been rejected or not and at the later stage of the correspondence the workman in his letter dated 3rd of June 1967, the receipt of which is admitted by the bank, informed it that he had recovered and that he might be allowed to resume his duty. So, it is not one of those cases in which the workman was intransigent as was in the case of the Central Bank of India (Supra). So, that ruling in my view is clearly distinguishable.

13. The bank also relied on a dispute between National Engineering Industries, Ltd., Jaipur and Hanuman (1967-II-LLJ-883). In that case, the standing order provided that a workman would lose his lien on his appointment in case he did not join his duty within eight days of the expiry of his leave. It was held that his services stood automatically terminated on the happening of the contingency. Standing orders constitute a contract between the employers and the employees arrived under a statute and so, they bind the parties. In the present case, there is no standing order which has a similar provision. So, obviously, this ruling is not applicable to the facts of the present case. Reliance was also placed on behalf of the bank to a dispute between Ammapet Handloom Weavers' Cooperative Production and Sales Society, Ltd. and K. S. Kadalaimuthu and others (1969-II-LLJ-152). In that case, the workman was transferred from Ammapet to Erode on the 28th of January 1965 and he was asked to report there on the 1st of February 1965. The workman asked for an advance of Rs. 200 and ten days' time to join. This was refused. The workman did not turn up at the place to which he was transferred and after waiting for 1½ months, the Society passed an order stating as the workman had not reported at the depot, to which he was transferred and as he had not made any application for leave for not joining duty, his name was removed from the list of employees. So, it is obvious that the facts of that case were quite different.

He failed to join in spite of the order of the employer and did not inform the employer as to why he had not joined. This ruling, therefore, is hardly applicable to the facts of the present case.

14. The workman also referred me to a number of rulings. The first case cited on his behalf was between Jai Shanker and State of Rajasthan (1966-II-LLJ-140). In that case, the appellant was the head warder, Central Jail Jodhpur, and was a permanent servant of the State. In April 1950 he went on leave for two months. He applied for extension by a month later on and was due to join on the 13th of August 1950. On the 14th August he was told that no more leave would be granted and his transfer to Jaipur while he was ill at Hyderabad would not be cancelled. In spite of his several letters for further extension of leave on medical certificate, no replies were sent and he was discharged from service on the 13th of August 1950. He went to the Civil Court for declaration that the order of termination of his services was illegal. The matter went to the Supreme Court and it was held that the constitutional protection afforded by Art. 311 could not be negated in that manner by a side wind. Overstaying was a fault which might entitle Government in suitable cases to consider a man unfit to continue in service, but before he could be discharged, it was incumbent on the Government to serve a notice and to give an opportunity of showing cause why he should not be removed. This ruling in my view is not applicable to the facts of the present case as the constitutional provisions do not apply to the bank employees who are governed by settlements and awards. A similar view was taken in another case reported as 1966-I-LLJ-437 (Mafatlal Narandas Barot and Divisional Controller, State Transport, Mahasana and another). A permanent employee of the State Transport Corporation applied for leave for fifteen days on grounds of personal work. On the expiry of leave he was transferred to a new place. He did not join duty at the new place but applied for an extension of leave which was refused and he was directed to join the new place. He did not join in spite of this refusal. He was removed from service on the ground of long absence without framing a charge and giving an opportunity to show cause as required by the regulations governing the service conditions. It was held that while the employer might visit the punishment of discharge or removal from service on a person who had absented himself without leave and without reasonable cause, but that could not entail automatic removal from service without giving such person a reasonable opportunity to show cause why he should not be removed.

15. I was also referred to a dispute between Jharia Firebricks and Pottery Works (Private), Ltd. and Labour Court, Chotanagpur Division, and others (1967-I-LLJ-607). The only question in controversy before the tribunal was whether in the case of a labourer, who had put in eighteen years of service and was repeatedly applying for extension of leave on medical grounds, the employer was justified after granting leave for some period to fill up the post by appointing another person and to refuse to permit the former labourer to rejoin his duty after expiry of the leave asked for. It was held by the Patna High Court that, even if it was assumed that the conduct of the labourer amounted to misconduct the employer would be bound under the standing orders as well as on the principles of natural justice to draw up regular proceedings against him either for termination of his services or for dismissal. As this was not done, the order was not valid and the order of reinstatement passed by the Tribunal was justified. In the present case also, in view of the Bipartite settlement referred to above, it was incumbent on the bank to inform the workman that his leave applications stood rejected and it should have issued a show-cause notice as to why disciplinary proceedings should not be taken against him. This aspect of the case has already been discussed above.

16. The bank placed on the record, a statement showing the period of leave without pay of the workman. This indicates that Shri Ahluwalia availed of 750 days leave without pay upto the 22nd of January 1967. In para. 14.34 of the said settlement it is provided that extraordinary leave may be granted to an employee when no ordinary leave is due to him. Except in exceptional circumstances the duration of extraordinary leave shall not exceed three months on any one occasion and 12 months during the entire period of an employee's service. on behalf of the bank it was argued that the maximum period of extraordinary leave which could be granted to Shri Ahluwalia was twelve months during the entire period of his service and in the present case as he availed leave for more than that period, his services could be validly terminated. A mere perusal of

this provision indicates that in exceptional circumstances, the duration of extraordinary leave can be extended. The bank never in any of its letters referred to this provision of the Bipartite settlement and informed the workman that his services stood terminated on this ground. The silence of the bank in not replying to Shri Ahluwalia after he had submitted various applications for leave supported by medical certificates indicates that it did not rely on this provision. From the evidence adduced by Shri Ahluwalia it is also clear that the bank has been allowing to its employees, extraordinary leave beyond the period of twelve months in suitable cases. Shri Gautam Dev Gupta WW5 who is an employee of the bank stated that one Shri Satwant Singh Kapur remained on sick leave for about two years. He went to U.K. and fell ill. On his return from U.K. he resumed duty and his continuity in service was maintained. He was also allowed to earn increments and they were not postponed. The leave, of course, was without pay. The bank did not contradict him in cross-examination. It also never produced the record of Shri Satwant Singh Kapur in order to prove that what Shri Gautam Dev Gupta stated was not correct. Similarly, Shri L. R. Gupta WW4 another employee of the bank cited another instance. He stated that a peon in the Daryaganj branch of the bank remained on sick leave for six or seven years as he developed T.B. and then he was allowed to resume duty. Shri O. P. Saluja, an employee of the bank remained on leave for three or four years. So, the bank in suitable and exceptional cases has been granting extraordinary leave to its employees and if Shri Ahluwalia did not receive any reply rejecting his leave applications, it could be presumed that the same discretion was exercised in his favour. So, this argument does not help the bank.

17. I shall, therefore, hold that the order passed by the bank that Shri Ahluwalia had vacated the post is not sustainable and is quashed. It is held that the concerned workman continues to be in the employment of the bank with continuity in service. Regarding his wages, he was on extraordinary leave and that type of leave is always without pay. He continued to apply for sick leave supported by medical certificates upto the 31st of May 1967 vide Exts. W/35 to W/38. It was on the 3rd of June 1967 vide Ext. W/40 that he applied to the manager of the Jorbagh branch of the bank where he was posted before he proceeded on leave for duty. This letter, he addressed from Delhi. In the attendance register of the bank, however, as stated by Shri Parkash Nath MW2, Accountant of the Jorbagh branch of the bank, the name of Shri Ahluwalia had ceased to exist after 31st of December 1965 though the bank later on wrote to the workman that his name had been struck off in February 1967. The manager recommended to the District Manager that a lenient view should be taken for his absence on account of his illness. A copy of that recommendation dated 14th June 1967 has been placed on the record. It is, therefore, obvious that Shri Ahluwalia reported for duty on the 3rd of June 1967. He should have been taken on duty on that day and the refusal on the part of the bank thereafter without validly terminating his services was not justified. There is nothing on the record to suggest that he has been doing some other job during the period of his absence. So, in my opinion, he will be entitled to his emoluments which he was drawing at the time when he proceeded on leave with effect from the 3rd of June 1967 till he is allowed by the bank to resume duty. No pay and allowances are admissible to him during the period of extraordinary leave till the 2nd of June 1967 and the period spent on such leave shall not count for increments in view of the provisions of Para. 13.36 of the Bipartite settlement unless the sanctioning authority directs otherwise as mentioned in the proviso to the said Para. The award is made accordingly.

(Thirty pages).

(Sd.) R. K. BAWEJA,

Central Govt. Industrial Tribunal, Delhi.

11th June, 1970.

[No. F. 24/19/69/LR-III.]

ORDERS

New Delhi, the 18th July 1970

S.O. 2655.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the British India General

Insurance Company Limited, New Delhi and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Dispute Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal, Delhi, constituted under Section 7A of the said Act.

SCHEDULE

"Whether the management of the British India General Insurance Company Ltd., New Delhi is justified in dismissing Shri D. K. Goel, Clerk-cum-typist, with effect from the 30th December, 1969? If not, to what relief is the workman entitled?"

[No. 40/19/70-LRI.]

S. S. SAHASRANAMAN, Under Secy.

श्रम, रोजगार और पुनर्वासि मंत्रालय

(श्रम और रोजगार विभाग)

आदेश

नई दिल्ली, 18 जुलाई 1970

प्र० आ० 2655-यतः केन्द्रीय सरकार की राय है कि इससे उपाबद्ध अनुसूची में विनिर्दिष्ट विषयों के बारे में ब्रिटिश इंडिया जनरल इन्श्योरेंस कम्पनी लिमिटेड, नई दिल्ली से सम्बद्ध नियोजकों और उनके कर्मकारों के बीच एक औद्योगिक विवाद विद्यमान है ;

और यतः केन्द्रीय सरकार उक्त विवाद को न्यायनिर्णयन के लिए निर्देशित करना वांछनीय समझती है ;

अतः अब, औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 10 की उपधारा (1) के खण्ड (घ) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा उक्त विवाद को उक्त अधिनियम की धारा 7-क के अधीन गठित औद्योगिक अधिकरण, दिल्ली को न्यायनिर्णयन के लिए निर्देशित करती है ।

अनुसूची

क्या ब्रिटिश इंडिया जनरल इन्श्योरेंस कम्पनी लिमिटेड, नई दिल्ली के प्रबन्धतंत्र का श्री डी० के० गोयल, लिपिक एवं टाइपिस्ट को 30 दिसम्बर, 1969 में पदच्युत करना न्यायोचित था ? यदि नहीं तो कर्मकार किस अनुतोष का हकदार है ?

[सं० 40/19/70 एल० आर० I]

एस० एस० सहरानमन, अव्वर सचिव ।

(Department of Labour and Employment)

New Delhi, the 28th July 1970

S.O. 2656.—Whereas Messrs. L. P. E. Aiyars Private Limited, 5, Convent Street, Colaba, Bombay-1 was granted exemption from the operation of all the provisions of the Employees' Provident Funds Scheme under clause (a) of sub-section (1)

of section 17 of the Employees' Provident Funds Act, 1952 (19 of 1952) in the Notification of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. S.O. 3054 dated the 25th August, 1967 published in Part II, section 3, sub-section (ii) of the Gazette of India dated the 2nd September, 1967;

And whereas the name and address of the said establishment has been changed from "L. P. E. Aiyars Private Limited, 5, Convent Street, Colaba, Bombay-1" to "Aiyars Advertising and Marketing Private Limited, 7th Floor, Nirmal, P.B. No. 727, Nariman Point, Bombay-1"

Now, therefore, in exercise of the powers conferred by clause (a) of sub-section (1) of section 17 of the Employees' Provident Funds Act, 1952 (19 of 1952) the Central Government hereby directs that for the words and figures "L. P. E. Aiyars Private Limited, 5, Convent Street, Colaba, Bombay-1" occurring in the first paragraph of the preamble to the said notification the words and figures "Messrs Aiyars Advertising and Marketing Private Limited 7th Floor, Nirmal, P B No. 727, Nariman Point, Bombay-1", shall be substituted

[No 11/21/69 PF II]

श्रम और रोजगार विभाग

नई दिल्ली, 28 जुलाई, 1970

का० प्रा० 2656—यत् मेमर्स एल० पी० ई० अय्यर्स प्राइवेट लिमिटेड, 5, कान्वेंट स्ट्रीट, कोलाबा, मुंबई-1 को भारत के राजपत्र, तारीख 2 सितम्बर, 1967, भाग 2, खण्ड 3, उपखण्ड (ii) में प्रकाशित भारत सरकार के श्रम, रोजगार और पुनर्वास मंत्रालय (श्रम और रोजगार विभाग) की अधिसूचना सं० का० 3054 तारीख 25 अगस्त, 1967 में कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) की धारा 17 की उपधारा (1) के खण्ड (क) के अधीन कर्मचारी भविष्य निधि स्कीम के सभी उपबन्धों के प्रवर्तन से छूट दी गई थी,

और यत् उक्त स्थापन का नाम और पता "एल० पी० ई० अय्यर्स प्राइवेट लिमिटेड, 5, कान्वेंट स्ट्रीट, कोलाबा, मुंबई-1" से अय्यर्स एडवर्टाइजिंग एण्ड मार्केटिंग प्राइवेट लिमिटेड, सातवीं मजिल, निर्मल, पी० बी० सं० 727, नारिमन प्वाइंट, मुंबई-1" में बदल गया है।

अतः, अब, कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) की धारा 17 की उपधारा (1) के खण्ड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार एतद्वारा निदेश देती है कि उक्त अधिसूचना की उद्देशिका के प्रथम पैरा में आने वाले "एल० पी० ई० अय्यर्स प्राइवेट लिमिटेड, 5, कान्वेंट स्ट्रीट, कोलाबा, मुंबई-1" शब्दों और अक्षरों के स्थान पर "मेसर्स अय्यर्स एडवर्टाइजिंग एण्ड मार्केटिंग प्राइवेट लिमिटेड, सातवीं मजिल, निर्मल, पी० बी० सं० 727, नारिमन, प्वाइंट मुंबई-1" शब्द और अक्षर प्रतिस्थापित किए जाएंगे।

[स० 11/21/69-पा० एफ० 2

S.O. 2657.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (19 of 1952), the Central Government hereby appoints Sarvashri P. D. Shanbhag and P. A. Oze to be Inspectors for the whole of the State of Maharashtra for the purposes of the said Act and of any scheme framed thereunder, in relation to any establishment belonging to, or under the control of the Central Government or in relation to any establishment connected with a railway company, a major port, a mine or an oilfield or a controlled industry.

[No. F. 21/8/69-PF-I]

DALJIT SINGH, Under Secy

का० प्रा० 2657—कर्मचारी भविष्य निधि अधिनियम, 1952 (1952 का 19) की धारा (13) की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा सर्वश्री

पी० डी० संभाग और पी० ए० आर्जे को उक्त अधिनियम के और उसके अधीन विरचित किसी स्कीम के प्रयोजन के लिए, केन्द्रीय सरकार के या उसके नियंत्रणाधीन किसी स्थापन के बारे में या किसी रेल कम्पनी, महापत्तन, खान या तेलक्षेत्र या नियंत्रित उद्योग से संबंधित किसी स्थापन के बारे में संपूर्ण महाराष्ट्र राज्य के लिए निरीक्षक नियुक्त करती है।

[स० फा 21 (8)/69-पी० एफ० I]

दलजीत सिंह, अवर सचिव।

(Department of Labour and Employment)

New Delhi, the 28th July 1970

S.O. 2658.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, (No. 2) Dhanbad in the industrial dispute between the employers in relation to the management of Kachhawar Lime Stone Company, Banjari, Distt. Shahabad and their workmen which was received by the Central Government on the 22nd July, 1970.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL (NO. 2)
DHANBAD

PRESENT:

Shri Nandagiri Venkata Rao, Presiding Officer.

REFERENCE No. 10 of 1969

In the matter of an industrial dispute under Section 10 (1) (d) of the Industrial Disputes Act, 1947.

PARTIES:

Employers in relation to the management of Kachhawar Lime and Stone Company, Banjari, District Shahabad, Bihar.

AND

Their workmen.

APPEARANCES:

On behalf of the employers.—Shri S. S. Mukherjee, Advocate.

On behalf of the workmen.—Shri B. Lall, Advocate.

STATE: Bihar

INDUSTRY: Lime & Stone.

Dhanbad, the 16th July 1970

AWARD

The Central Government, being of opinion that an industrial dispute exists between the employers in relation to the management of Kachhawar Lime and Stone Company, Banjari, District Shahabad, Bihar and their workmen, by its order F. No. 38(19)/69-LRIV dated 24th July, 1969 referred to this Tribunal under Section 10(1)(d) of the Industrial Disputes Act, 1947 for adjudication the dispute in respect of the matters specified in the schedule annexed thereto. The schedule is extracted below:

SCHEDULE

"Whether the action of the management of Messrs. Kachhawar Lime and Stone Company, Banjari, in terminating the services of Shri Sohrai Ram, Assistant Manager, with effect from the 6th April, 1969 was justified? If not, to what relief is the workmen entitled?"

2. Employers as well as the workmen filed their statement of demands. They have also filed rejoinders to the statements filed by the party opposite to them.

3. It is not in dispute that Shri Sohrai Ram (hereinafter referred to as the affected workman) was an employee under the management of Kachhawar Lime & Stone Company, Banjari and his services are terminated. The case of the employer hinger on the legal objections they have taken against the reference, as on

merits there is little to justify their action against the affected workman. It is stated in their statement that the affected workman was appointed as a surveyor in the beginning but was promoted to the post of Assistant Manager on 5th May, 1965, that since then he was performing the duties of the Mines Manager as provided under the Metalliferous Mines Regulations, 1961 and that as such he is not a 'workman' according to sub-section(s) of Section 2 of the Industrial Disputes Act, 1947. The second objection taken by them is that the Conciliation Officer designated for a mine of the concerned area is not the Labour Officer of the State Government, Dalmianagar who conducted the conciliation in respect of the dispute involved in the reference and as such, the conciliation proceedings conducted in the present case were without jurisdiction and bad in law. It is also pleaded that the Conciliation Officer of the State Government, Dalmianagar did not give any notice of the proceedings to the employers and deprived them of the opportunity to attend the conciliation proceedings and submit their explanation. It is stated that Shahabad Khan Mazdoor Panchayat which has sponsored the dispute regarding the affected workman is not a representative union of the employees working under the employers. On merits it is pleaded that the affected workman was guilty of very serious charges, which were proved in the course of an enquiry and as such his dismissal was justified. In the statement filed by them the workmen pleaded that the affected workman was appointed a surveyor and on the date of termination of his services he was performing the duties mainly of a surveyor and as such he is well within the definition of a 'workman', that the Labour Officer of the State at Dalmianagar had been appointed as Conciliation Officer(C) by the Central Government, that in spite of notice by the Conciliation Officer the employers chose to remain absent, that Shahabad Khan Mazdoor Panchayat is a registered trade union and a large number of workmen of the employers are its members and that services of the affected workman were terminated with a view to victimise him for his trade union activities. One more plea taken by the workmen is that the letter of termination was signed by one Shri A. K. Bose who did not hold any employment in the company of the employers nor had he any power to issue the letter. The employers were represented by Shri S. S. Mukherjee, Advocate and the workmen by Shri B. Lall, Advocate. On admission by the workmen, Exts M1 to M5 for the employers and on admission by the employers Exts. W.1 to W. 8 for the workmen were marked. On behalf of the employers one witness was examined and Exts. M6 to M10 were marked. Ext. W. 9 was marked by consent of parties. On behalf of the workmen, the affected workman was examined as WW. 1 and Exts. W. 10 to W. 22 and M11 and M12 were marked.

4. The first and foremost objection taken by the employers against the reference being bad is that the affected workman was not a 'workman' within the meaning of Section 2(s) of the Industrial Disputes Act, 1947. The sub-section reads as following:

- “(a) ‘workman’ means any person (including an apprentice) employed in any industry to do any skilled or unskilled manual, supervisory, technical or clerical work for hire or reward, whether the terms of employment be expressed or implied, and for the purposes of any proceeding under this Act in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched in connection with, or as a consequence of, that dispute, or whose dismissal, discharge, or retrenchment has led to that dispute, but does not include any such person.
- (i) who is subject to the Army Act, 1950 (46 of 1950), or the Air Force Act, 1950 (45 of 1950), or the Navy (Discipline) Act, 1934 (34 of 1934); or
 - (ii) who is employed in the police service or as an officer or other employee of a prison; or
 - (iii) who is employed mainly in a managerial or administrative capacity; or
 - (iv) who, being employed in a supervisory capacity, draws wages exceeding five hundred rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature.”

It can be seen from the above sub-section that to satisfy the definition of 'workman' nature of work done by him is to be taken into consideration and not the designation by which he was known or employed. Gajendragadkar J. (as he then was) has pointed out in *Lloyds Bank Ltd. Vs. Panna Lal Gupta* (1961-1-L.L.J. 18) that in determining the status of an employee his designation is

not decisive; what determines the status is the consideration of the nature and duties of the function assigned to him. As stated by the employers themselves the affected workman was appointed as a surveyor in the beginning but was promoted to the post of Assistant Manager on 5th May, 1965. This fact is admitted by the workmen and it is also admitted by the affected workman that he was given a chance to work as an Assistant Manager for all the 4 mines from 1st May, 1965. But the question is whether he was working as an Assistant Manager and performing his duties as such on the date of termination of his services on 31st March, 1969. According to the employers he continued to work and discharged his duties as such even on 31st March, 1969. This fact is denied by the workmen and it is stated that from 9th December, 1968 he did not work any more and did not discharge his duties as the Assistant Manager. The letter of original appointment of the affected workman is not produced by either of the parties. Ext. W. 14 is a letter of the employers addressed to the affected workman and it is dated 5th May, 1965. The letter states that the affected workman was to act temporarily as an Assistant Manager of Hathni-Utni Mines and Amjhore Mines in addition to his duties as surveyor. As I have already stated, it is admitted that the affected workman was appointed as a surveyor in the beginning and was made to work as Assistant Manager from 5th May, 1965. It follows that till 5th May, 1965 the affected workman was working only as a surveyor and from that date he started discharging his duties temporarily as an Assistant Manager. Ext. W. 10 is also a letter from the employers addressed to the affected workman as Assistant Manager and it is dated 9th December, 1968. The letter is of considerable importance and as such I propose to extract the contents, which are as following:

"Allotment of duty

It has been decided that you will be responsible for discharging your duty in the following manner till further notice:

- (1) You will be responsible for completing the survey work in all the quarries of the company as the matter is very urgent.
- (2) Any other special duty which will be given to you from time to time by the senior officers. Until further notice you will be relieved of duty as the Assistant Manager Incharge Hathni-utni sections and the charge should be handed over to Shri Lochan Prasad Singh, who has been appointed as the Acting Quarry Manager."

It is manifest that with effect from 9th December, 1968 as pleaded by the workmen, the affected workman was relieved of his duty as the Asstt. Manager and his duty was confined only to survey work of all the quarries of the company. There is no evidence that he was entrusted with any other special duty referred in para 2 of the above letter. Ext. W. 12 is a letter addressed to Shri Lochan Prasad Singh and it is also dated 9th December, 1968. As stated in Ext. W. 10 Shri Lochan Prasad Singh was entrusted by the letter, Ext. W. 12 with the duties of the Acting Quarry Manager with effect from the said date. Ext. W. 11 which is also a letter addressed to Shri Lochan Prasad Singh and dated 20th January, 1969 clearly lays down the instructions to be followed by him as the Acting Manager and the duties are the same which are mentioned in Regulation 45 of Metalliferous Mines Regulations, 1961 as the Assistant Manager. Ext. W. 16 is a letter addressed to the affected workman and dated 10th March, 1969, directing him to leave the work at Hathni-Utni and Amjhore mines after handing over charge to Shri Ramdhar Pandey, quarry foreman and proceed to Murli for survey work where the work had become imperative due to certain developments and that after having finished the survey work at Murli he had to do the survey work at Banjari and Bharuhi. This supports the evidence of the affected workman, WW. 1 that from 9th December, 1968 he was working only as a surveyor for all the four mines. Exts. W. 17 to W. 22 support the statement of the affected workman. The affected workman deposed as WW. 1 that with effect from 9th December, 1968 his duties as supervisor-cum-Asstt. Manager, as he was sometimes continued to be called, were the only following: to survey every mine, to survey all the land of the company, to prepare plans of the surveyed lands, to measure work done by the contractor, to do clerical work, to report about the damaged roads, etc. and prepare estimates for their re-construction. There is no evidence to the contra. The solitary witness, MW. 1 of the employers stated that he did not know that if on 9th December, 1968 the charge of Assistant Manager was taken from the affected workman and given to Shri Lochan Prasad Singh or that the affected workman was working as a surveyor only for all the 4 mines. On this evidence it cannot be argued that the affected workman was on 31st March,

1969, when his services were terminated, discharging duties mainly in a managerial or administrative capacity. It is in the evidence of the affected workman, WW. 1 that he was appointed as a surveyor on a total salary of Rs. 150/- per month and that on 31st March, 1969 when his services were terminated, he was drawing the same salary. MW. 1 deposed that he could not say if Rs. 150/- was the salary of the affected workman. No document is produced to rebut the oral evidence of the affected workman. On this material I have no hesitation to hold the objection of the employers as without substance. The affected workman was a 'workman' within the meaning of Section 2(s) of the Industrial Disputes Act, 1947 on the date of termination of his services.

5. The order of reference is accompanied by the failure report submitted to the Ministry by Shri B. Lall, Labour and Conciliation Officer, Dalmianagar. The contention of the employers is that the above officer was not the Conciliation Officer for the mines of the employers, as he was a State Officer and not constituted as the Conciliation Officer by the Central Government for the purpose of Section 12 of the Industrial Disputes Act, 1947. Under Section 4 of the Act the appropriate Government can appoint by notification in the official gazette conciliation officers for a specified area or for specified industries in a specified area or for one or more specified industries and either permanently or for a limited period. There is nothing to prevent the Central Govt. from constituting a Labour Officer of a State as Conciliation Officer for the industries covered by Section 2(a) (i) of the Act. Ext. W. 4 is an attested copy of a notification whereby the Central Government has constituted the Labour Officer, Dalmianagar as a Conciliation Officer under Section 4 of the Act. There is no rebuttal evidence. Ext. W. 4 is marked on admission by the employers. That apart, I do not see how the reference made by the Central Government to this Tribunal is affected even if the conciliation proceedings, which have failed, were proper or otherwise.

6. It is in the evidence of WW. 1 that the Conciliation Officer had issued a notice to the employers in respect of the dispute involved in the reference and which was before him for conciliation. Ext. W. 7 is a copy of the notice and it is marked on admission by the employers. It does not lie with the employers now to state that they had no notice of the conciliation proceedings.

7. Shri S. S. Mukherjee, the learned Advocate for the employers has raised a point and argued at length that the workmen had not raised the dispute with the employers and as such it was not an industrial dispute. But the plea was not taken in the statement or rejoinder filed by the employers and as such it cannot be heard now. Ext. W. 13 is a letter by the affected workman to the employers and it is dated 31st May, 1969. It is in reply to the letter of the employers, Ext. M. 5 dated 7th May, 1969. In this letter, Ext. W. 13 the affected workman complained that on receipt by him of the dismissal letter, Ext. W. 9 dated 31st March, 1969 he had sent a rejoinder raising several points against the action of the employers. Again in Ext. W. 13 the affected workman challenged termination of his services. There is no material to show that the letter of the affected workman referred to in Ext. W. 13 was not received by the employers. Hence, it cannot be said that the affected workman had not raised the dispute with the employers in respect of termination of his services.

8. It is argued on behalf of the employers that Shahabad Khan Mazdoor Panchayat, the union raising the industrial dispute was not a representative union of the employees of the employers. WW. 1 has in his evidence that he had become a member of Shahabad Khan Mazdoor Panchayat in January, 1968 and that in respect of termination of his services the union had raised an industrial dispute before the Conciliation Officer. The witness was cross-examined at length by the employers but no question was put to him in respect of the membership of the union or its representative character. MW. 1 has not a word in this respect. That apart, the dispute involved in the reference is in respect of termination of the services of the affected workman. Under Section 2-A of the Industrial Disputes Act, 1947 where any employer discharges, dismisses, retrenches or otherwise terminates the services of an individual workman, any dispute or difference between that workman and his employer connected with, or arising out of, such discharge, dismissal, retrenchment or termination shall be deemed to be an industrial dispute notwithstanding that no other workman nor any union of workmen is a party to the dispute. Hence, I do not find any substance in this objection either.

9. The workmen have taken an objection that the letter, Ext. W. 9 by which the services of the affected workman were terminated was signed by Shri A. K. Bose who had no authority whatsoever to do so. The case of the employers is that he was the Agent of the employers' company. In support the employers rely upon Exts. M. 7, M. 8 and M. 9. These are annual returns for mines of the

employers for the period ending on 31st December, 1969. Admittedly, they are signed by Shri A. K. Bose on 20th February, 1970. Ext. M. 12 has no date. The question is whether Sri A. K. Bose was the Agent on 31st March, 1969, the date on which Ext. W. 9 was issued. There is no material to show on 31st March, 1969 Sri A. K. Bose was the Agent. MW. 1 says that he could not say if there was any record to show that Shri A. K. Bose was the Agent of the company on 31st March, 1969. Ext. W. 9 does not mention the designation of Shri A. K. Bose. It simply states that he signed the letter for S. G. Bose, Proprietor. Ext. M. 6 is a controversial letter. The workmen stated that it was not issued and was not received by the affected workman though it was addressed to him. It is dated 25th March, 1969 and signed by the proprietor. It states that the action taken by Shri A. K. Bose regarding termination of services of the affected workman was endorsed. But it is to be remembered that the action taken by Shri A. K. Bose was on 31st March, 1969 while this endorsing letter is dated 25th March, 1969. The action could not be taken 5 days after its endorsement by the proprietor. Ext. W. 9 is dated 31st March, 1969 and there is no reason why it should not mention that the proprietor had endorsed the termination of the services of the affected workman. MW. 1 could not say if Ext. M. 6 letter was sent or not to the affected workman. I find strength in the contention on behalf of the workmen that Ext. M. 6 letter is introduced only to justify the action of Shri A. K. Bose.

10. On merits the employers have practically no case to justify termination of services of the affected workman. It is simply stated that the affected workman was found guilty of serious misconduct like misappropriation of the company's funds, false recording of attendance, gross negligence of duty and inefficiency, etc. But, admittedly no charge-sheet was issued to the affected workman and no opportunity was given to him to explain the charges said to have been levelled against him. No domestic enquiry was held. MW. 1 states that in his presence the affected workman had admitted all the complaints before Shri A. K. Bose. As oath against oath the affected workman, WW. 1 has denied that he had pleaded guilty of any complaint before Shri A. K. Bose or that he did so in presence of MW. 1 or the Manager. Ext. W. 13 supports the affected workman. The letter of dismissal, Ext. W. 9 states that in a proper enquiry held before the Superintendent, the Law Assistant and Shri A. K. Bose guilt was proved and admitted by the affected workman. It is contrary to the record produced by the employers. Hence, the termination of services of the affected workman was not in accordance with the Standing Orders or any law for the time being in force. Though not pleaded, it is argued on behalf of the employers that there is no evidence that the affected workman could not get any employment elsewhere inspite of his best attempts. But no question was put to the affected workman when he appeared in the witness-box as WW. 1. The objection has no substance. As per Ext. W. 9 letter it appears that the services of the affected workman were terminated with effect from 31st March, 1969. But in para 13 of the statement of the workmen it is stated that the letter Ext. W. 9 was received by the affected workman on 5th April, 1969 and as such it emerges that the termination of services of the affected workman took effect from 6th April, 1969 as stated in the reference.

11. As a result of my above discussion I find that the action of the management of Messrs Kachhwar Lime & Stone Company, Banjhari in terminating the services of Shri Sohari Ram with effect from the 6th April, 1969 was not justified, consequently, he is entitled to his salary and other emoluments, if any, from the 6th April, 1969 till his reinstatement in his previous job as though his services were never terminated. The award is made accordingly and submitted under Section 15 of the Industrial Disputes Act, 1947.

(Sd.) N. VENKATA RAO,
Presiding Officer,
Central Govt. Industrial Tribunal,
(No. 2) Dhanbad.

[No. 36(19)/69-LR-IV.]

New Delhi, the 30th July 1970

S.O. 2659.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the management of Central Coal Washeries Organisation of Messrs Hindustan Steel Limited, Calcutta and their workmen, which was received by the Central Government on the 23rd July, 1970.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA

REFERENCE No. 110 OF 1969

PART III:

Employers in relation to the management of Central Coal Washeries Organisation of Messrs Hindustan Steel Limited, Calcutta.

AND

Their Workmen

PRESENT:

Mr. B. N. Banerjee, Presiding Officer.

APPEARANCES:

On behalf of Employers: Sri N. C. Chakravarti, Advocate with Sri S. K. Biswas, Advocate and Sri C. L. Ganguli, Advocate.

On behalf of Workmen: Sri D. K. Gupta, Advocate, and Sri D. K. Das Gupta, Advocate.

STATE: West Bengal

INDUSTRY: Coal Washery

AWARD

By Order No. 6/53/69-LRII, dated December 15, 1969, the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), referred the following industrial dispute between the employers in relation to the management of Central Coal Washeries Organisation of Messrs Hindustan Steel Limited, Calcutta and their workmen, to this Tribunal, for adjudication, namely:

"Are the employees of the Calcutta Purchase Branch, Office of the Central Coal Washeries Organisation of Hindustan Steel Limited, entitled to Bonus under the Payment of Bonus Act, 1965 for the years 1966-67 and 1967-68 and if so, at what rate?"

2. The Hindustan Steel Limited was originally incorporated as a Private Limited Company, on January 1954, with an authorised share capital of Rs. 100 crores. for running the Rourkela Steel Project only. From April 1, 1957, Bhilai and Durgapur Steel Projects were also brought under the Company with the authorised share capital increased to Rs. 300 crores, which capital has further increased since then. Since Government companies were thereafter exempted from the requirement of using the word 'Private' as part of their names, the name of the company was changed to Hindustan Steel Limited, with effect from the 26th February 1959. The running of Steel plants, it is well-known, requires huge quantity of metallurgical coke and to keep the plants in adequate supply, it was proposed to open three coal washeries, at Dugda, Bhojudih and Pathardih, and the three were opened one by one. Of the three coal washeries, Bhojudih washery started functioning from August 1962 and achieved 80 percent of the rated raw coal feed capacity in March 1963. All the washeries are parts of the Central Coal Washeries Organisation.

3. According to the management, three coal washeries, namely Bhojudih, Pathardih and Dugda coal washeries are departmentally run as undertakings of the Central Coal Washeries Organisation with their administrative office at Dhanbad. The administrative office maintains a branch office at Calcutta for purchase of stores and materials in respect thereof. It was pleaded in the last subparagraph of paragraph 1 of the written statement:

"Like the Company's Steel Plants and the Fertilizer Plant, the Central Coal Washeries Organisation prepares and maintains a separate balancesheet and profit and loss account and is therefore to be treated as a separate establishment under the Payment of Bonus Act."

4. About the Purchase branch it was further pleaded in paragraph 2 of the written statement:

"...The Central Office, Dhanbad maintains a Branch Purchase office at Calcutta. The Central Office, Dhanbad and its Branch Purchase Office, Calcutta are parts of the Central Coal Washeries Organisation and are not parts of the Company's Head Quarters at Ranchi."

In paragraph 6 of the written statement it was pleaded:

"That Central Coal Washeries Organisation prepares and maintains a separate balancesheet and profit and loss Account and is therefore to be treated as a separate establishment under the Payment of Bonus Act, 1965."

The written statement gave the history of the growth of the purchase branch in Calcutta in the following language:

- "7. That Hindustan Steel Limited prior to 1963 had a Central Purchase Organisation at Calcutta and the work of Central Purchase Organisation was wound up and this office became defunct from 1963.
8. That the existing employees of the Central Purchase Organisation instead of being retrenched by the management, were posted in the different units of the Company and some of them were also posted at Purchase Branch of Central Coal Washeries at Calcutta. These transfers were made protecting the service conditions of the transferred employees."

In paragraph 20 of the written statement it is affirmatively stated:

"That the Calcutta Purchase Branch Office is a part of the Central Office, Dhanbad, of Central Coal Washeries Organisation and it has to be reiterated that it is not an establishment and service unit of Hindustan Steel Limited as mentioned earlier. The payment of bonus for the year 1965-66 was erroneously made to the employees of Central Office Dhanbad including the Calcutta Branch office. That it is further maintained that the employees of Calcutta Purchase Branch of Central Coal Washeries Organisation will only be eligible for payment of bonus for the first time from the year 1968-69 because the Central Coal Washeries Organisation maintains a separate profit and loss account and balancesheet and is a separate establishment for the purpose of Payment of Bonus under the Payment of Bonus Act, 1965."

5. In the written statement filed on behalf of the workmen, it was pleaded in paragraphs 1 and 2:

- "1. That the petitioner submits that Central Coal Washeries Project is under direct control of the Chairman, Hindustan Steel Limited. Central Coal Washery Project's head office at Dhanbad is doing the co-ordination and establishment job on behalf of Hindustan Steel Limited's Headquarter, Ranchi.
2. That the Central Coal Washeries Project has a branch at Calcutta to do purchase and inspection of stores for Washeries. Since Dhanbad and Calcutta Offices of Central Coal Washeries Organisation are not Washeries or production units and simply doing the establishment and management of job on behalf of Hindustan Steel Limited's head quarter/Ranchi, these offices are parts of the Central Establishment of Hindustan Steel Limited's head quarter at Ranchi."

It is further pleaded in paragraph 10 of the written statement:

"That the Purchase office of Central Coal Washery Organisation in Calcutta is a product of re-organisation of Central Purchase Organisation of Hindustan Steel Ltd. That the employees of Central Purchase Organisation were appointed by Hindustan Steel Ltd., and their conditions of service were guided by a contract with the individual incumbent on the one side and the Hindustan Steel Ltd. itself on the other side and by virtue of the resolution of the Board of Directors the Central Purchase Organisation was re-organised and the incumbents of Hindustan Steel Ltd. were transferred to several units of Hindustan Steel Ltd. without foregoing their rights and interests of service which they have been enjoying before the reorganisation of Central Purchase Organisation."

In paragraph 18 of the written statement it is stated:

"That by accepting the transfer order of the management of Hindustan Steel Ltd. as loyal workmen in the interest of Hindustan Steel Ltd. on the one side and the Hindustan Steel Ltd. itself on the other side were getting prior to their transfer."

This is in substance the pleading by the workmen.

6. The first question for my consideration is what is the relationship of the Central Coal Washeries Organisation to the parent body, namely the Hindustan Steel Limited. I have next to see what is the position of the Calcutta Purchase Branch, namely whether it is a branch of the Central Coal Washeries Organisation or a branch of the undertaking of the Hindustan Steel Ltd., the parent organisation. This would determine the basis on which the workmen would earn bonus and also the year from which they would earn bonus.

7. Under the Payment of Bonus Act, 1965, Subsections (15) and (16) of Section 2 define "establishment in private Sector" and "establishment in public sector" in the following language:

- "(15) "establishment in private sector" means any establishment other than an establishment in public sector;
- (16) "establishment in the public sector" means an establishment owned, controlled or managed by—
 - (a) a Government company as defined in Section 617 of the Companies Act, 1956.
 - (b) a corporation in which not less than forty per cent. of its capital is held (whether singly or taken together) by—
 - (i) the Government; or
 - (ii) the Reserve Bank of India; or
 - (iii) a corporation owned by the Government or the Reserve Bank of India."

The word "establishment" is not separately defined. It is however, apparent from the language of Section 2(14) that an establishment may be a factory or any other kind of business establishment. This becomes all the more apparent from the language used in the Third Schedule, prepared under Section 6(d) where under the column employer the following categories have been used: (i) Company other than a Banking company, (ii) Banking company, (iii) Corporation, (iv) Co-operative Society and (v) any other employer not falling under any of the aforesaid categories. Thus the word "establishment" has been used in the Statute in its ordinary sense of a business or manufacturing concern. Section 3 of the Payment of Bonus Act contemplates an establishment consisting of different departments, undertakings or branches. The said section is hereinbelow set out:

- "3. Where an establishment consists of different departments or undertakings or has branches, whether situated in the same place or in different places, all such departments or undertakings or branches shall be treated as parts of the same establishment for the purpose of computation of bonus under this Act;

Provided that where for any accounting year a separate balance-sheet and profit and loss account are prepared and maintained in respect of any such department or undertaking or branch, then, such department or undertaking or branch shall be treated as a separate establishment for the purpose of computation of bonus under this act for that year, unless such department or undertaking or branch was, immediately before the commencement of that accounting year treated as part of the establishment for the purpose of computation of bonus."

The main part of Section 3 provides that where an establishment consists of different departments or undertakings or has branches whether situated in the same place or in different places, all such departments and undertakings and branches shall be treated as parts of the same establishment for the purpose of computation of bonus. The proviso to the section, however, makes an exception in that it treats such departments, undertakings or branches as "separate establishments" for the purpose of computation of bonus, if for any accounting year a separate balance-sheet and profit and loss accounts were prepared and maintained for it by such departments, undertakings or branches. But the exception does not apply, if immediately before the commencement of accounting year such departments, undertakings or branches had been treated as parts of the establishment for the purpose of computation of bonus.

8. Thus, although an establishment means an establishment, that is to say, a business or manufacturing concern, Section 3 of the Payment of Bonus Act creates a legal fiction under which there may be an establishment consisting of different departments, undertakings or branches, each of which must be deemed to be a "separate establishment". In other words, for the purpose of computation of bonus, departments, undertakings or branches of an establishment do not mean parts of the parent establishment, under certain circumstances, but need be regarded as separate establishments.

9. Subsection (1) of Section 16 of the Act makes certain special provisions with respect of establishments "newly set up". Sub-section (2) of Section 16 is couched in the following language:

"(2) The provisions of sub-section (1) shall, so far as may be, apply to new departments or undertakings or branches set up by existing establishment:

Provided that if an employer in relation to an existing establishment consisting of different departments or undertakings or branches (whether or not in the same industry) set up at different periods has, before the 29th May 1965, been paying bonus to the employees of all such departments or undertakings or branches irrespective of the date on which such departments or undertakings or branches were set up, on the basis of the consolidated profits computed in respect of all such departments or undertakings or branches, then such employer shall be liable to pay bonus in accordance with the provisions of the Act to the employees of all such departments or undertakings or branches (whether set up before or after that date) on the basis of the consolidated profits computed as aforesaid."

It is interesting to note that in order to distinguish the parent establishment from its departments, undertakings and branches, which are separate establishments, parent body has been characterised in the Sub-section as the existing establishment.

10. I have examined the meaning of the word "establishment" and "separate establishment" at some length because it was argued on behalf of the management that the Calcutta Purchase branch should not be treated as a separate establishment either of the Central Coal Washeries Organisation of Hindustan Steel Ltd. or of Hindustan Steel Limited itself. This argument was developed in the following manner. It was contended that the Central Coal Washeries Organisation was a department or undertaking of the Hindustan Steel Limited, which maintains a separate account and should be treated as a separate establishment. The Calcutta Purchase Branch was a unit of the Central Coal Washeries Organisation and could not be treated as a separate establishment of the said organisation. In my opinion, there is substance in this contention. I have already set out from the proviso to Section 3 of the Payment of Bonus Act when a department or undertaking is to be treated as separate establishment. It appears from Exts. 6 and 7, Annual Reports containing balancesheet and profit and loss account for the years 1966-67 and 1967-68, that separate balancesheet and profit and loss account were being maintained for Central Coal Washeries Organisation and not for the Calcutta Purchase Branch. Thus, the position is that the Calcutta Purchase Branch is a unit of the Central Coal Washeries Organisation which is a separate establishment of the parent establishment known as the Hindustan Steel Ltd. The Payment of Bonus Act contemplates existence of separate establishment or establishment within an existing establishment, but does not contemplate creation of a separate establishment within a separate establishment itself. Therefore, the Calcutta Purchase Branch cannot be treated as a separate establishment of the Central Coal Washeries Organisation of Messrs Hindustan Steel Ltd. for the purpose of Payment of Bonus Act. It cannot be also a separate establishment of the Hindustan Steel Ltd. because with that parent organisation it has little connection. But because it is a unit of a separate establishment, the workmen employed in the unit should be entitled to bonus at the rate payable to the said separate establishment, namely the Central Coal Washeries Organisation.

11. I need notice at this stage that this Reference was heard for the first two or three days as a separate reference. Thereafter some of the oral evidence adduced in Reference No. 105 of 1969 (employers in relation to the management of Bhojudih Coal Washery of Messrs Hindustan Steel Ltd. and its workmen) were sought to be utilised as evidence in this reference and both the references were heard together. The point involved in both the reference being more or less identical, the learned counsel appearing for the parties agreed to such a course.

12. Before I go into the merits, I have to clear the grounds of certain preliminary objections. Mr. N. C. Chakravorty, learned Advocate appearing for the management submitted that the reference was not maintainable because it had not been made under Section 22 of the Payment of Bonus Act. This argument is based on a misconception. Section 22 of the Payment of Bonus Act is couched in the following language:

"22. Where any dispute arises between an employer and his employees with respect to the bonus payable under this Act or with respect to the application of this Act to an establishment in public sector, then, such

dispute shall be deemed to be an industrial dispute within the meaning of the Industrial Disputes Act, 1947, or of any corresponding law relating to investigation and settlement of industrial disputes in force in a State and the provisions of that Act or, as the case may be, such law, shall, save as otherwise expressly provided, apply accordingly."

Section 22 contemplates that disputes, such as are referred to in the Section itself, shall be deemed to be industrial dispute within the meaning of the Industrial Disputes Act and the provisions of the latter Act shall apply. That being so, the present dispute between the employer and employee in respect of bonus payable under the Payment of Bonus Act attracted the provisions of the Industrial Disputes Act and in the instant reference, made under Section 10 of the Industrial Disputes Act, is a lawful reference and cannot be condemned because it was not made under Section 22 of the Payment of Bonus Act.

13. Mr. Chakravorty next contended that the Calcutta Purchase Office was not a branch of the Central Coal Washeries Organisation, within the meaning of Section 3 of Payment of Bonus Act and the workmen were not entitled to any relief because of the form in which the reference was made. I have already expressed the view that the Central Coal Washeries Organisation is a separate establishment of the Hindustan Steel Limited. The Calcutta Purchase Branch Office is a unit of the Central Coal Washeries Organisation and not its branch, in the sense the expression is used in Section 3. Although I agree with Mr. Chakravorty up to this extent, I cannot agree with him that the workmen are not at all entitled to any bonus. The expression "branch" in the order of Reference may not have been used in the sense used in Section 3 of the Payment of Bonus Act. The workmen are at least entitled to a bonus on the basis that they are employees of the Central Coal Washeries Organisation. The separate balancesheet and profit and loss account of the said organisation will be relevant for determining the amount of bonus payable to such workmen.

14. Mr. Chakravorty next argued that a unit named Calcutta Purchase Office was not capable of raising a labour dispute and obtaining a reference to industrial adjudication. I do not realise what incapacitates them from so doing. Mr. Chakravorty, no doubt, invited my attention in support of his contention to the following passage from the judgment of the Supreme Court in *Burn and Co. Ltd. v. Their Employees*, (1957) 1 L.L.J., 226, page 232-33:

"In law, a claim for bonus will be admissible only if the business had resulted during the year in sufficient profits. And as the reason for the grant of bonus is that workers should share in the prosperity in which they have contributed, all of them would have the right to participate in it. Therefore, profits can be said to be sufficient to make a payment to all of them. If the profits are not sufficient for that purpose, then the very condition on which bonus could be declared would be absent, and no question of granting any bonus could arise. As it is common ground that the profits of the company are not sufficient to justify the award of the company in all its units, it follows that there is in law no ground for the grant of bonus. Nor can such a claim be sustained in equity. The entire profits of the company are the result of the labour of all the workmen and employees in all its units. To grant a bonus to a section of them on the basis of the total profits of the company will be to give them a share in profits to which they have not contributed. We are wholly unable to appreciate the observation of the Appellate Tribunal that to refuse additional bonus to the union employees would be to penalise them 'not for their own fault but for the laches of the co-workers, who abandoned their claim'. The Tribunal forgets that, on its own finding, if all the workmen made a claim, no bonus could have been declared. It is not a question of their abandoning their claim but of their realising that they have one. If the order of the Appellate Tribunal is to be given effect to some of the employees of the company would get a bonus, while others not, and as observed in *Karam Chand Thappar and Bros' workmen v. the company* (1953 L.A.C. 152, 160), that must lead to disaffection among the workers and to further industrial disputes."

I do not find how the above observations by the Supreme Court are applicable to the facts of the instant case. In the case before the Supreme Court, the profits admittedly were not sufficient to justify an award of bonus to all the workmen of the company. In the instant case, I do not have such evidence. In the next place, the Supreme Court did not endorse the attempt to favour a particular section of the workmen with payment of bonus, only because of the default of other

workmen who had not raised such dispute I do not think therefore that the observations of the Supreme Court in any way reinforce the argument of Mr. Chakravorty in the form made

13 The last branch of the preliminary objection urged by Mr. Chakravorty was that Hindustan Steel Ltd was an establishment in the public sector. He contended that under Section 32 (x) nothing in the Payment of Bonus Act would apply to "employees employed by any establishment in public sector, save as otherwise provided under this Act". What is otherwise provided under the Payment of Bonus Act is to be found in Section 20 of the Act which I set out below.

"20 (1) If in any accounting year an establishment in public sector sells any goods produced or manufactured by it or renders any services, in competition with an establishment in private sector, and the income from such sale or service or both is not less than twenty per cent of the gross income of the establishment in public sector for that year, then, the provisions of this Act shall apply in relation to such establishment in public sector as they apply in relation to a like establishment in private sector

(2) An establishment in public sector to which this Act applies shall continue to be governed by this Act notwithstanding that in any subsequent accounting year its income from the sale of goods produced or manufactured by it or from services rendered or from both, in competition with an establishment in private sector, falls below twenty per cent of its gross income for that accounting year "

This exemption, as is now well-established, was granted in view of a legislative purpose I find support for the above observation of mine from a passage in the judgment of the Supreme Court in *Sanghi Jeevraj Ghewar Chand and Ors v. Secretary Madras Chulies, Grants Kirana Merchants Workers' Union* (1969) I S C R 366 at 362-83.

It appears to us that the exemption is enacted with a deliberate object, viz not to subject such establishments to the burden of bonus which are conducted without any profit motive and are run for public benefit. The exemption in Sec 32(x) is, however, a limited one, for, under Sec 20 if a public sector establishment were in any accounting year to sell goods produced or manufactured by it in competition with an establishment in private sector and the income from such sale is not less than the 20 per cent of its gross income, it would be liable to pay bonus under the Act. Once again it is clear that in exempting public sector establishments, Parliament had a definite policy in mind "

Therefore unless the mischief of Section 20 of the Payment of Bonus Act be attracted in the instant case, the Central Coal Washeries Organisation may escape payment of bonus. If the Central Coal Washeries Organisation escape, the workmen in its Calcutta unit, the Calcutta Purchase Office, also fail to be eligible for bonus

16 Now, the several washeries under the Central Organisation produce coal. This product is a marketable commodity. It appears from the evidence of Indra Bahadur Pandey, of the Central Coal Washeries Organisation at Dhanbad,

"The Bhojudih Coal Washeries sell coke to Tatas and Indian Iron and Steel Company. I do not know the percentage of such sales "

There is no dispute that such sales are made through the Sales Office at Calcutta. The question for my consideration is whether such sales are made in competition with an undertaking in private sector and the income of such sale is not less than 20 per cent of the gross income. On this point there is a great deal of paucity of evidence. I have myself examined the Profit and Loss Account of the Central Coal Washeries Organisation for the years ended 31st March, 1968 and 31st March 1969 (Exts 2c and 2d). It appears from Ext 2c as follows

	(Rupees)
"(Ex 2c) Sale of Products	59,912 378
Stock Transfer to Other plants	142,210 168
Cess claims	7,352 281
Closing Stock of Finished Products	814 760"

It appears from Ex. 2d as follows :

“(Ex. 2d) Sale of Products	₹72,477,612
Stock Transfer to : Other Plants	165,198,890
Cess Claims	8,957,039
Closing Stock of Finished Products	1,484,759”

If the “sale of products” represents sale to outside parties and “transfer to other plants” represents the supplies made by Coal Washeries to the consumer plants of Hindustan Steel Ltd., then the sale value to outsiders represent considerably more than 20 per cent. There is, however, no evidence of what is what. Whether the sales were being made at competitive price with other private sector establishments does not also appear. I have already observed there is great paucity of evidence in this respect. The management has established that Hindustan Steel Ltd. is an establishment in the Public sector. For the purposes of Section 3 of the Payment of Bonus Act, the Central Coal Washeries must also be treated as an establishment in the Public sector, because as an undertaking or a department of an establishment in the Public sector it cannot be stamped with a character other than the character of the parent body. There is, as I have observed, little to show that the establishment fell within the exception contemplated in Section 20. There is, however, one fact which I need notice in favour of the workmen. In paragraph 21 of the written statement filed on behalf of the management, it was pleaded:

“21 That accordingly the workmen of Central Coal Washeries Organisation would be entitled to payment of bonus under the Payment of Bonus Act from the year the Central Coal Washeries Organisation earns profit within the meaning of the Act or on the expiry of sixth accounting year following the accounting year in which the goods manufactured were sold. Accordingly the workmen of Calcutta Purchase Branch Office are entitled to bonus under the Payment of Bonus Act, from the year 1968-69.”

Further in paragraph 23 of the said written statement it was pleaded:

“23. That, therefore, the management humbly submits that the tribunal may be pleased to answer the issues under the reference in favour of the management in as much as that the employees of Calcutta Purchase Branch Office of Central Coal Washeries Organisation of Hindustan Steel Ltd. are entitled to the payment of bonus under the Payment of Bonus Act 1965 from the year 1968-69 @ 4 per cent of the annual earnings i.e. on the expiry of the 6th accounting year.”

The above two admissions are applicable only on the theory that the Central Coal Washeries Organisation fell to be governed by the exception contemplated under Section 20 of the Payment of Bonus Act otherwise no bonus would have been paid or payable. It was not the case of Mr. Chakravorty that sales to outsiders, within the meaning of Section 20, were made for the first time in the year mentioned in the above quoted Paragraphs 21 and 23. He selected the year 1968-69 as the commencement year for payment of bonus, on the theory that the Central Coal Washeries Organisation was entitled to a bonus holiday, within the meaning of Section 16 of the Act, earlier to the aforesaid period. I have already held that the Central Coal Washeries Organisation is not entitled to any such holiday. Therefore, here is an answer to the preliminary objection raised by Mr. Chakravorty.

17. I propose to go to the merits of the case now. I have already expressed the opinion that the Calcutta Purchase Office is not to be treated as separate establishment of the Central Coal Washeries Organisation of Messrs Hindustan Steel Ltd. for payment of bonus. I have also observed that Calcutta Purchase Office is a unit of the Central Coal Washeries Organisation, which itself is a separate establishment of Hindustan Steel Ltd. Therefore, Calcutta Purchase Office forms an integral part of the Central Coal Washeries Organisation. The workmen employed in Calcutta Purchase Office are, therefore, entitled to bonus on the basis of the separate Balance Sheet and Profit and Loss Account of the Central Coal Washeries Organisation of Messrs Hindustan Steel Ltd. and not on the consolidated Balance Sheet and Profit and Loss Account of the Hindustan Steel Ltd.

18. There is no dispute that Hindustan Steel Ltd. was incorporated in January 1954. There is also no dispute that the Central Coal Washeries began to make

profit in the year ending 31st March, 1964, *vide* Ex. 2(e). Sub-section (4) of Section 1 of the Payment of Bonus Act contemplates:

"(4) Save as otherwise provided in this Act, the provisions of this Act shall, in relation to a factory or other establishment to which this Act applies, have effect in respect of the accounting year commencing on any day in the year 1964 and in respect of every subsequent accounting year."

Therefore, the workmen of the Calcutta Purchase Office of the Central Coal Washeries Organisation became entitled to payment of bonus from the year ended 31st March, 1965. There was no question of giving in the management any Bonus holidays as contemplated in Section 16. There is no dispute and it also appears from Exts. 2(b) and 2(c), the Annual Report for the years 1966-67 to 1967-68:

	Rupees in million Approxima- tely
For the accounting year ending 31-3-67 the Company made a net profit of	2.94
For the accounting year ending 31-3-68 the Company made a net profit of	5.20

There is, however, dispute over the provisions for add back under item 2(b) (depreciation) in the Second Schedule. Under that item the management wanted to add back:

	(Rupees in Million)
For the year ended 31-3-67	8.85
For the year ended 31-3-68	8.59

The workmen on the other hand contended that the amounts of depreciation should be the same amount as was sought to be deducted against clause (a) of Section 6 of Payment of Bonus Act, namely:—

	(Rupees in million)
For the year ended 31-3-67	17.44
For the year ended 31-3-68	14.87

On behalf of the management the smaller figures against item 2(a) in the second Schedule were sought to be justified on the theory that the amounts represented the depreciation admissible under the Companies Act. The theory however does not justify the action. Section 348 of the Companies Act enacts how remuneration of managing agents are to be computed. Now, Section 349(4) of the Companies Act provides:—

"(4) In making the computation aforesaid, the following sums shall be deducted:—

(a) to (j) * * *

(k) depreciation to the extent specified in Section 350."

Section 350 of the Companies Act is couched in the following language:—

"350. The amount of depreciation to be deducted in pursuance of clause (k) Sub-section (4) of section 349 shall be the amount calculated with reference to the written down value of the assets as shown by the books of the company at the end of the financial year expiring at the commencement of this Act or immediately thereafter and at the end of each subsequent financial year, at the rate specified for the assets by the Indian Income-tax Act, 1922, and the rules made thereunder for the time being in force, as normal depreciation including therein extra and multiple shift allowances but not including therein any special initial or other depreciation or any development rebate, whether allowed by that Act or those rules or otherwise:

Provided that if any asset is sold, discarded, demolished or destroyed for any reason before depreciation of such asset has been provided for in full, the excess, if any, of the written-down value of such asset over its sale proceeds or, as the case may be, its scrap value, shall be written off in the financial year in which the asset is sold, discarded, demolished or destroyed."

The above provisions although enacted for the purpose of calculation of managing agency remuneration, are also the general law of depreciation as will appear from the language of section 205:—

“(1) No dividend shall be declared or paid by a company for any financial year except out of the profits of the company for that year arrived at after providing for depreciation in accordance with the provisions of sub-section (2) or out of the profits of the company for any previous financial year or years arrived at after providing for depreciation in accordance with those provisions and remaining undistributed or out of both or out of moneys provided by the Central Government or a State Government for the payment of dividend in pursuance of a guarantee given by that Government:—

(2) For the purpose of sub-section (1), depreciation shall be provided either:—

- (a) to the extent specified in section 350; or
- (b) in respect of each item of depreciable asset, for such an amount as is arrived at by dividing ninety-five per cent. of the original cost thereof to the company by the specified period in respect of such asset; or
- (c) on any other basis approved by the Central Government which has the effect of writing off by way of depreciation ninety-five per cent. of the original cost to the company of each such depreciable asset on the expiry of the specified period; or
- (d) as regards any other depreciable asset for which no rate of depreciation has been laid down by the Indian Income-tax Act, 1922 or the rules made thereunder, on such basis as may be approved by the Central Government by any general order published in the Official Gazette or by any special order in any particular case:

Provided that where depreciation is provided for in the manner laid down in clause (b) or clause (c), then, in the event of the depreciable asset being sold, discarded, demolished or destroyed the written down value thereof at the end of the financial year in which the asset is sold, discarded, demolished or destroyed, shall be written off in accordance with the proviso to section 350.”

Now, Section 32(i)(ii) of the Income Tax Act provides for depreciation in the following language:

“32. (1) In respect of depreciation of buildings, machinery plant or furniture owned by the assessee and used for the purpose of the business or profession, the following deductions shall, subject to the provisions of section 34, be allowed:—

- (i)
- (ii) in the case of buildings, machinery, plant or furniture, other than ships covered by clause (i) such percentage on the written down value thereof as may in any case or class of cases be prescribed:”

In my opinion, there is thus little difference between the depreciation to be deducted under clause (a) and Section 6 of the Payment of Bonus Act and the depreciation to be added back in item 2(b) of Second Schedule. Importation of any difference in this respect may lead to this absurd result that unless profits are tremendously large, the add back of a smaller sum, in Schedule 2, by way of depreciation and deduction of a far larger sum as depreciation in Schedule 3 will always result in loss. Ex. 3, a statement prepared by the management illustrates what I have stated above:

		(Rupees in million)
	1966-67	
Profit as per profit and Loss A/c		2.94
Add : Depn. provided in the accounts		8.58
		11.52
Less : Depn. as per Income Tax Returns	17.03	35.35
Loss upto the previous year i.e., 1965-66	18.32	
	Loss	23.83

1967-68	
Profit as per profit & Loss A/c	5.20
Add : Depn. Provided in the acccons	8.59
	<hr/> 13.79
Less: Depn. as per Income Tax Returns	14.54
Loss upto the previous year i.e., 1966	23.87
	<hr/> 38.37
	<hr/> Loss 24.58

Since no other items were sought to be added back in the Second Schedule, excepting the items of depreciation, the gross profits year by year comes upto:--

	(Rupees in million) approximately
(a) For the year ended 31-3-67	2.94
	+17.44
	<hr/> 20.38
(b) For the year ended 31-3-68	5.20
	+14.84
	<hr/> 20.04

19. The preparation of the Third Schedule gave me the utmost trouble. The management prepared the Third Schedule under item 1(i) of the Third Schedule and thereunder claimed a deduction of 8.5 per cent of the paid up equity share capital at its commencement of the accounting year. Now, the Central Coal Washeries Organisation has no paid up equity share capital. The entirety of the share capital belongs to Hindustan Steel Limited. Faced with this difficulty, the management filed another set of Third Schedule, which I have marked as Ex. 10 series. Thereunder it was claimed that Central Coal Washeries being a separate establishment should come under Item 5 of the Third Schedule, namely, "any other employer not falling under any of the aforesaid categories" and that "8.5 percent of the capital invested by the employer in the establishment as evidenced from the books of account at the commencement of the accounting year" should be deducted.

20. The Central Coal Washeries Organisation is by itself not a company. It is a department or an undertaking of a public sector company. For the purpose of computation of bonus, a separate identity, qua a separate establishment, is arrogated to the organisation, by fiction of law. The question that I am confronted with is whether a separate establishment, which is an undertaking of a Public sector company, becomes an employer which is not a company. In other words, whether such an establishment falls under item 5 of the Third Schedule or remains under item 1 of the Second Schedule in spite of being a separate establishment. For either interpretation there are difficulties. If such a separate establishment is to be treated as a company, it lacks share capital. On the other hand, if it is to be treated as any other employer, although a department of a public sector company, then it does not separately invest money in the business but merely thrives on investments made by the parent body. In my opinion, since a separate establishment is a fictitious creation of law, the resort to fiction should not be allowed to boggle and the separate establishment of public sector company should be treated as a separate public sector company, for the purpose of computation of bonus.

21. In this context I desire to refer to a Division Bench judgment of the Madras High Court in *K.C.P. Limited Central Workshop vs. K.C.P. Employees' Association*, Madras, (1969) II L.L.J. 817. In that case the appellant Company was the owner of a sugar factory, a confectionary, a distillery, a cement factory and a central Workshop engaged in the manufacture of heavy machinery. The workers employed in the Central Workshop unit raised a dispute for payment of bonus, for the year 1964-65 and the same was referred for adjudication to an Industrial Tribunal. Rejecting the plea of the management that it had prepared and maintained a separate Balancesheet and Profit and Loss account for the year 1964-65 in respect of the Central Workshop and that it should be treated as a separate unit for computation of bonus, the Tribunal held that the Balancesheet and Profit and Loss Account of the Central Workshop were not self-contained in details as to the proportionate share capital, expenses, managing agencies remuneration and loans

taken and investments made in the Central Workshop. The Industrial Tribunal, therefore, held that the Balancesheet and Profit and Loss Account of the company as a whole should be taken into consideration and on that basis awarded the maximum bonus of 20 per cent to the workers of the Central Workshop. The High Court was moved by the management against the award, under the Constitutional Writ Jurisdiction. The writ petition was dismissed and it was held that the first part of the proviso to Section 3 of the Payment of Bonus Act was not available to the employer company. The reasoning was that a Balancesheet can only be of a company and not of separate units and if the meaning as was applicable to the Companies Act was given to the words "Balancesheet and Profit and Loss Account" no department or undertaking or branch of a company could have a separate balancesheet or profit and loss account, and that the consequence of giving such a meaning would be that the department or undertaking or branches of a company could never be treated as separate unit. Reversing the judgment of the trial court, the Division Bench observed:—

- (a) "There can be balancesheets and profit and loss accounts prepared and maintained even for an establishment which is not a company, or a corporation or even a cooperative society."** There is, however, no inhibition of the law to preparation of balancesheet and profit and loss accounts of establishments which are not companies. The only requirement is that for the purpose of computation of bonus, the balancesheet and profit and loss account should give the true state of affairs of the establishment or the unit concerned."
- (b) "So far as the share structure and common items of assets and liabilities of the establishment are concerned, it will have a bearing on the computation of gross profits of its department, undertaking or branch. That is a matter of proportionate allocation in the light of the relevant figures and considerations exhibited by the relative Balancesheet and Profit and Loss account of the establishment as well as of the separate Balancesheet and Profit and Loss account prepared and maintained in respect of any such department, under taking or branch".

With great respect, I need say that the judgment of the Madras High Court does not clearly serve the purpose of a workable guide to the problem. What proportion of the share capital should be allocated to a separate establishment, their Lordships indicated in a very general term. Were I to work out the proportionate share capital myself, I might have had to face a good deal of difficulties, particularly on the materials before me. I am however relieved in this case, from going into that aspect of the matter because the correctness of the amounts deducted against item 1(ii) (8 per cent of its paid up share capital at the commencement of the accounting year), was not disputed by the other side. I find from the Annual Reports for the years 1966-67 and 1967-68, that the share structure of Hindustan Steel Limited was as hereinbelow indicated:—

	Rs.
(a) For the year ended 31st March 1967	5280,000,000
(b) For the year ended 31st March 1968	5450,000,000

Out of the share capital the following allocations were made under item 1(ii) of the Third Schedule, in respect of the Central Coal Washeries Organisation:—

	Rs.
(a) For the year ended 31st March 1967	10.52 million
(b) For the year ended 31st March 1968	10.42 million

Promode Ranjan Samanta of P. K. Mitter & Co., Chartered Accountants, who was examined on behalf of the management explained in respect of the year ending March 31, 1967:—

"The sum 10.52 million shown against item 1(ii) of the Third Schedule represents 8.5 percent of the capital employed in the Coal Washeries. It does not represent 8.5 percent of the paid up equity share capital at the commencement of the accounting year."

22. In my opinion, this is one way of satisfying the guidance given by the Madras High Court judgment. Otherwise, it would be an impossible task to think of a proportionate equity share capital allocated for a separate establishment of a

public sector company, when it has no such share capital. This being the position, calculations for the purposes of bonus shall be made in the following manner:—

	Rupees in million
(a) For the year ended 31-3-1967:	
Gross profit as shown in paragraph 18 hereof	20.38
Less (i) depreciation under Section 6 (a) of the Act	17.44
(ii) development rebate u/s. 6(b) of the Act	0.22
(iii) 8.5 percent of the proportionate equity share capital under III Schedule	10.52
	23.18
	(—) 7.80
(b) For the year ended 31-3-1968	
Gross profit as shown in paragraph 18 hereof	20.04
(i) depreciation under Section 6 (a) of the Act	14.87
(ii) development rebate u/s. 6 (b) of the Act	8.84
(iii) 8.5 percent of the proportionate equity share capital as under III Schedule	10.43
	34.14
	(—) 14.10

23. It appears that for the years 1966-67 and 1967-68 the Central Coal Washeries had no available surplus for giving bonus. The workmen are, therefore, entitled to minimum bonus under the provisions of Section 10 of the Payment of Bonus Act for the years March 31, 1967 and March 31, 1968.

24. In the view taken by me, I hold that the workmen employed in the Calcutta Purchase branch office of the Central Coal Washeries Organisation of Hindustan Steel Ltd. are entitled to a minimum bonus under the Payment of Bonus Act, 1965 for the years 1966-67 and 1967-68.

This is my award.

(Sd.) B. N. BANERJEE,
Presiding Officer.

Dated July 18, 1970.

[No. 6/53/69-LRII.]

S.O. 2660.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the management of Bhojudih Coal Washery of Messrs Hindustan Steel Limited, Post Office Santaldih, District Purulia, West Bengal and their workmen, which was received by the Central Government on the 23rd July, 1970.

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL, CALCUTTA.

REFERENCE No. 105 OF 1969

PARTIES:

Employers in relation to the management of Bhojudih Coal Washery of Messrs Hindustan Steel Limited.

AND
Their workmen.

PRESENT:

Mr. B. N. Banerjee—Presiding Officer.

APPEARANCES:

On behalf of Employers.—Sri S. C. Chakravarti, Advocate with Sri S. K. Biswas, Advocate and Sri C. L. Ganguli, Advocate.

On behalf of Workmen.—Sri Saha, Advocate.

STATE: West Bengal

INDUSTRY: Coal Washery.

AWARD

By Order No. 8/81/69-LRII, dated November 24, 1969, the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), referred the following industrial dispute between the employers in relation to the management of Bhojudih Coal Washery of Messrs Hindustan Steel Limited and their workmen, to this Tribunal, for adjudication, namely:—

- “(a) Whether Bhojudih Coal Washery is to be treated as a separate establishment of the Central Coal Washeries Organisation of Messrs Hindustan Steel Limited for payment of bonus under Payment of Bonus Act, 1965? If not, to what relief are the workmen employed at Bhojudih Coal Washery of Messrs Hindustan Steel Limited entitled in regard to payment of bonus under the said Act.
- (b) Whether the workmen employed at Bhojudih Coal washery of the Central Coal Washeries Organisation of Messrs Hindustan Steel Limited, Post Office Santaldih, District Purulia, West Bengal are entitled to payment of Bonus under the Payment of Bonus Act, 1965 and if so, to what rate and from which year?”

2. The Hindustan Steel Limited was originally incorporated as a Private Limited Company, on January 19, 1954, with an authorised share capital of Rs. 100 crores, for running the Rourkela Steel Project only. From April 1, 1957, Bhilai and Durgapur Steel Plants were also brought under the Company with the authorised share capital increased to Rs. 300 crores, which capital has further increased since then. Since Government companies were thereafter exempted from the requirement of using the word ‘Private’ as part of their name, the name of the company was changed to Hindustan Steel Limited with effect from the 28th February, 1959. The running of Steel plants, it is well-known, requires huge quantity of metallurgical coke and to keep the plants in adequate supply, it was proposed to open three coal washeries, at Dugda, Bhojudih and Pathardih, and the three were opened one by one. Of the three coal washeries, Bhojudih washery started functioning from August 1962 and achieved 80 percent of the rated raw coal feed capacity in March 1963 (vide Ex. 2 page 10).

3. According to the management, the three coal washeries, namely, Bhojudih, Pathardih and Dugda coal washeries, are departmentally run as undertaking of the Central Coal Washeries Organisation, with its administrative office at Dhanbad. In paragraph 4 of the written statement, it was pleaded:

“That the management maintains a consolidated balancesheet and profit and loss account in respect of the Company i.e. Hindustan Steel Limited and also prepares and maintains individual balancesheets and profit and loss accounts in respect of Bhilai, Durgapur and Rourkela Steel Plants, the Alloy Steel Plant, Durgapur, Fertilizer Plant, Rourkela and the Central Coal Washeries Organisation. It had at no time contended that the payment under the Payment of Bonus Act should be calculated on the consolidated balancesheet of the Company and not on the individual balancesheet of each of the separate establishments.....”

In paragraph 6 of the written statement, it was further pleaded,

“That the management prepares and maintains balancesheet and profit and loss account of the Central Coal Washeries Organisation. Management humbly submits that these may be accepted as acceptable also under Sec. 23 of the Payment of Bonus Act, 1965.”

It was also pleaded in paragraph 9 of the written statement:

“That the Bhojudih Coal Washery is a part of the Central Coal Washeries Organisation. Management prepares and maintains a separate balancesheet and profit and loss account in respect of Central Coal Washeries Organisation. Central Coal Washeries Organisation can be treated as a separate establishment for the purpose of the Payment of Bonus Act.”

According to the management, the workmen of Bhojudih coal washery are entitled to the payment of bonus, under the Payment of Bonus Act, from the year 1968-69 only and not earlier to that, as a separate department or branch of Hindustan Steel Ltd.

4. The workmen represented by Hindustan Steel Coal Washeries Employees' Union, filed a written statement. In paragraph 4, 5 and 7 of the written statement, it was pleaded:

- "4. That the employers persistantly refused to pay the bonus to the workmen of this Washery since its inception in 1962, taking the advantage of the unorganised character of the workmen there.
5. That the production and sale of the Washery started in 1962. In the very first year M/s. Hindustan Steel Ltd. paid Bonus to all the workmen of the steel plants in 1962 and onward at varying rates as will appear from their records.
7. That the Company maintains consolidated Balancesheet and Profit and Loss account for all the years and at all relevant time the said HSL. (abbreviation for M/s. Hindustan Steel Ltd.) contended that the Bonus should be calculated on Consolidated Balance Sheet and not on the alleged individual Balance Sheet, and that was also the plea of HSL before the Tribunal, adjudicating the claim of bonus of the HSL, Rourkela."

According to the workmen, they became entitled to bonus, since the year 1962-63, as workers employed in a factory forming an integral part of Hindustan Steel Limited and not in a separate establishment. They claimed bonus at the rate of 20 percent of the annual profits for the years 1964-65 to 1968-69.

5. Under the Payment of Bonus Act, 1965, Sub-sections (15) and (16) of Section 2 define "establishment in private Sector" and "establishment in public sector" in the following language:

- "(15) "establishment in private sector" means any establishment other than an establishment in public sector;
- (16) "establishment in the public sector" means an establishment owned, controlled or managed by—
 - (a) a Government company as defined in Section 617 of the Companies Act, 1956.
 - (b) a corporation in which not less than forty per cent. of its capital is held (whether singly or taken together) by—
 - (i) the Government; or
 - (ii) the Reserve Bank of India, or
 - (iii) a corporation owned by the Government or the Reserve Bank of India;"

The word "establishment" is not separately defined. It is however, apparent from the language of Sections 2(14) that an establishment may be a factory or any other kind of business establishment. This becomes all the more apparent from the language used in the Third Schedule, prepared under Section 6(d), where under the column employer the following categories have been used: (i) Company other than a Banking company, (ii) Banking company, (iii) Corporation, (iv) Co-operative Society and (v) any other employer not falling under any of the aforesaid categories. Thus the word "establishment" has been used in the Statute in its ordinary sense of a business or manufacturing concern. Section 3 of the Payment of Bonus Act contemplates an establishment consisting of different departments, undertakings or branches. The said section is hereinbelow set out:

- "3. Where an establishment consists of different departments or undertakings or has branches, whether situated in the same place or in different places, all such departments or undertakings or branches shall be treated as parts of the same establishment for the purpose of computation of bonus under this Act;

Provided that where for any accounting year a separate balancesheet and profit and loss account are prepared and maintained in respect of any such department or undertaking or branch, then, such department or undertaking or branch shall be treated as a separate establishment for the purpose of computation of bonus under this act for that year, unless such department or undertaking or branch was, immediately before the commencement of that accounting year treated as part of the establishment for the purpose of computation of bonus."

The main part of Section 3 provides that where an establishment consists of different departments or undertakings or has branches, whether situated in the

same place or in different places, all such departments and undertakings and branches shall be treated as parts of the same establishment for the purpose of computation of bonus. The proviso to the section, however, makes an exception in that it treats such departments, undertakings or branches as "separate establishments" for the purpose of Computation of bonus, if for any accounting year a separate balancesheet and profit and loss accounts were prepared and maintained for it by such departments, undertakings or branches. But the exception does not apply, if immediately before the commencement of accounting year such departments, undertakings or branches had been treated as parts of the establishment for the purpose of computation of bonus.

6. Thus, although an establishment means an establishment, that is to say, a business or manufacturing concern, Section 3 of the Payment of Bonus Act creates a legal fiction under which there may be an establishment consisting of different departments undertakings or branches, each of which must be deemed to be a "separate establishment". In other words, for the purpose of computation of bonus, departments, undertakings or branches of an establishment do not mean parts of the parent establishment, under certain circumstances, but need be regarded as separate establishments.

7. Sub-section (1) of Section 16 of the Act makes certain special provisions with respect of establishments "newly set up". Sub-section (2) of Section 16 is couched in the following language:

"(2) The provisions of sub-section (1) shall, so far as may be, apply to new departments or undertakings or branches set up by existing establishment:

Provided that if an employer in relation to an existing establishment consisting of different departments or undertakings or branches (whether or not in the same industry) set up at different periods ^{has}, before the 29th May 1965, been paying bonus to the employees of all such departments or undertakings or branches irrespective of the date on which such departments or undertakings or branches were set up, on the basis of the consolidated profits computed in respect of all such departments or undertakings or branches, then such employer shall be liable to pay bonus in accordance with the provisions of the Act to the employees of all such departments or undertakings or branches (whether set up before or after that date) on the basis of the consolidated profits computed as aforesaid."

It is interesting to note that in order to distinguish the parent establishment from its departments, undertakings and branches, which are separate establishments, parent body has been characterised in the Sub-section as the existing establishment.

8. I have examined the meaning of the word "establishment" and a "separate establishment" at some length, because it was argued on behalf of the management that Bhojudih Coal Washery should not be treated as a separate establishment of the Central Coal Washeries Organisation of Messrs Hindustan Steel Ltd. This argument was developed in the following manner. It was contended that the Central Coal Washeries Organisation was a department or an undertaking of the Hindustan Steel Ltd., which maintained a separate account and should be treated as a separate establishment. Bhojudih Coal Washery was one of the washeries which constituted the Central Coal Washeries Organisation and could not be treated as a separate establishment of the Central Coal Washeries Organisation. In my opinion, there is substance in this contention. I have already set out from the proviso to Section 3 of the Payment of Bonus Act, when a department or undertaking is to be treated as a separate establishment. It appears from Exts. 3 to 8, Annual Reports containing the Balancesheets and Profit and Loss Accounts for the years 1963-64 to 1968-69, that separate Balancesheet and Profit and Loss Account were being maintained for Central Coal Washeries Organisation but not for its constituent Bhojudih Coal Washery. Thus, the position is that the Bhojudih Coal Washery is a unit of the Central Coal Washeries Organisation which is a separate establishment of the parent establishment known as Hindustan Steel Limited. The Payment of Bonus Act contemplates existence of separate establishment or establishments within an existing establishment, but does not contemplate creation of a separate establishment within a separate establishment itself. Therefore, Bhojudih Coal Washery cannot be treated as a separate establishment of the Central Coal Washeries Organisation of Messrs Hindustan Steel

Ltd. for the purpose of Payment of bonus. However, because it is a unit of a separate establishment, the workmen employed in that unit should be entitled to bonus at the rate payable by the said separate establishment.

9. I have now to clear the ground of certain preliminary objections, Mr. N. C. Chakravorty, learned Advocate appearing for the management, submitted that the reference was not maintainable because it had not been made under Section 22 of the Payment of Bonus Act. This argument is based on a misconception. Section 22 of the Payment of Bonus Act is couched in the following language:

"22. Where any dispute arises between an employer and his employees with respect to the bonus payable under this Act or with respect to the application of this Act to an establishment in public sector, then, such dispute shall be deemed to be an industrial dispute within the meaning of the Industrial Disputes Act, 1947, or of any corresponding law relating to investigation and settlement of industrial disputes in force in a State and the provisions of that Act or, as the case may be, such law, shall, save as otherwise expressly provided, apply accordingly."

Section 22 contemplates that disputes, such as are referred to in the Section itself, shall be deemed to be industrial dispute within the meaning of the Industrial Disputes Act and the provisions of the latter Act shall apply. That being so, the present dispute between the employer and employee in respect of bonus payable under the Payment of Bonus Act attracted the provisions of the Industrial Disputes Act and in the instant reference, made under Section 10 of the Industrial Disputes Act, is a lawful reference and cannot be condemned because it was not made under Section 22 of the Payment of Bonus Act.

10. Mr. Chakravorty next contended that if the Tribunal was of the opinion that Bhojudih Coal Washery was neither an establishment nor a separate establishment, then item (a) in the Schedule to the Order of Reference must be answered in the negative and consequently the workmen should be held to be entitled to no relief. I have already expressed the view that the Bhojudih Coal Washery is not a separate establishment of the Central Coal Washeries Organisation but merely is a unit constituting the Central Coal Washeries. That being my opinion, it follows that the workmen of Bhojudih Coal Washery are not entitled to bonus as a separate establishment of the Central Coal Washeries Organisation. But that does not disentitle them to bonus under some other basis. I cannot agree with Mr. Chakravorty that if the first part of the question mentioned in item (a) of the Schedule to the Reference be answered in the negative, the second part also must be answered as 'nil'. Under what other basis they may be entitled to bonus I shall consider later on.

11. Mr. Chakravorty argued further that in as much as there was no year mentioned either in item (a) or in item (b) of the Schedule to the order of Reference, the reference was bad and incapable of being answered. Mr. Chakravorty argued that bonus under the Payment of Bonus Act was payable out of the profits of a particular accounting year. Only if there was no profit made in a particular accounting year, then only a minimum bonus was payable for the year. He submitted that the language of Section 8 (eligibility for bonus), Section 14 (Payment of Minimum Bonus) and Section 16 (Special provisions with respect to certain establishments) amply bore out this proposition. He further relied on the following passage from the judgment of the Supreme Court in *Tocklai Experimental Station vs. its workmen*, (1961) 11 L.L.J. 694 at page 697:

"It would be noticed that the demand originally made by the workmen appears to be in the nature of a demand for bonus which is usually described as industrial profit bonus, the payment of which is governed by the application of the well known formula. Such a demand is invariably made, and has to be made, by reference to a particular year because the formula which determines claims for profit bonus postulates the examination of the available surplus in the hands of the employer from which bonus may be directed to be paid to the employees. A claim for profit bonus cannot be validly made unless a specific year for which the claim is made is indicated and it is alleged that there is available surplus in the hands of the employer, during that year. It is unfortunate that this elementary aspect was overlooked by the workmen when they made the claim and has not been noticed even by the Assam Government when it made the reference in respect of this claim."

There cannot be any dispute so far as the legal proposition as a proposition of law is concerned. But the instant case is not the type of case which went up before the Supreme Court in the matter of Tocklal Experimental Station. Here the dispute has a larger sweep, namely, on what basis the workmen are entitled, if at all, to payment of bonus and if so at what rate and from which year. It will be for this tribunal to find out from which particular year, if at all, the bonus would be payable to the workmen. For example, it would be necessary for this tribunal to examine it as a new department or undertaking the Coal Washery would be entitled to a bonus holiday, as contemplated under Section 16 of the Payment of Bonus Act. If it is for this tribunal to find out from which year, if at all, the workmen are entitled to bonus, then it was not for the Government to specify the years for which bonus was payable. I, therefore, over-rule this branch of the objection by Mr. Chakravorty.

12. Mr. Chakravorty next argued that a unit named Bhojudih Coal Washery was not capable of raising a labour dispute and obtaining a reference to industrial adjudication. There is an assumption made by Mr. Chakravorty in making this argument, namely, that the workmen of the two other constituent Coal Washeries of the Central Organisation, namely Dugdah and Pathardih are not agitating for payment of bonus or have abandoned the claim. In making this assumption he may not be right. Assuming for the sake of argument that the workmen of Bhojudih Coal Washery only are agitating for payment of bonus, I do not realise what incapacitates them from so doing. Mr. Chakravorty, no doubt, invited my attention in support of his contention to the following passage from the judgment of the Supreme Court in *Burn & Co. Ltd. v Their Employees*, (1957) 1 L.L.J., 28, pages 232-33:

"In law, a claim for bonus will be admissible only if the business had resulted during the year in sufficient profits. And as the reason for the grant of bonus is that workers should share in the prosperity in which they contributed, all of them would have the right to participate in it. Therefore, profits can be said to be sufficient to make a payment to all of them. If the profits are not sufficient for that purpose, then the very condition on which bonus could be declared would be absent, and no question of granting any bonus could arise. As it is common ground that the profits of the company are not sufficient to justify the award of the company in all its units, it follows that there is in law no ground for the grant of bonus. Nor can such a claim be sustained in equity. The entire profits of the company are the result of the labour of all the workmen and employees in all its units. To grant a bonus to a section of them on the basis of the total profits of the company will be to give them a share in profits to which they have not contributed. We are wholly unable to appreciate the observation of the Appellate Tribunal that to refuse additional bonus to the union employees would be to penalise them 'not for their own fault but for the laches of the co-workers, who abandoned their claim'. The Tribunal forgets that, on the own finding, if all the workmen made a claim, no bonus could have been declared. It is not a question of their abandoning their claim but of their realising that they have one. If the order of the Appellate Tribunal is to be given effect to, some of the employees of the company would get a bonus, while others not, and as observed in *Karam Chand Thappar & Bros' workmen v. the company* (1953 L.A.C. 152, 160), that must lead to disaffection among the workers and to further industrial disputes."

I do not find how the above observations by the Supreme Court are applicable to the facts of the instant case. In the case before the Supreme Court, the profits admittedly were not sufficient to justify an award of bonus to all the workmen of the company. In the instant case, I do not have such evidence. In the next place, the Supreme Court did not endorse the attempt to favour a particular section of the workmen with payment of bonus, only because of the default of other workmen who had not raised such dispute. I have not the evidence before me that the workmen in the other coal washeries have abandoned their claim for bonus. I do not think therefore that the observations of the Supreme Court in any way reinforce the argument of Mr. Chakravorty in the form made.

13. The last branch of the preliminary objection urged by Mr. Chakravorty was that Hindustan Steel Ltd was an establishment in the public sector. He contended that under Section 32(x) nothing in the Payment of Bonus Act would apply to "employees employed by any establishment in public sector, save as

otherwise provided under this Act". What is otherwise provided under the Payment of Bonus Act is to be found in Section 20 of the Act which I set out below:

- "20. (1) If in any accounting year an establishment in public sector sells any goods produced or manufactured by it or renders any services, in competition with an establishment in private sector, and the income from such sale or service or both is not less than twenty per cent of the gross income of the establishment in public sector for that year, then, the provisions of this Act shall apply in relation to such establishment in public sector as they apply in relation to a like establishment in private sector.
- (2) An establishment in public sector to which this Act applies shall continue to be governed by this Act notwithstanding that in any subsequent accounting year its income from the sale of goods produced or manufactured by it or from services rendered or from both, in competition with an establishment in private sector, falls below twenty per cent of its gross income for that accounting year."

This exemption, as is now well-established, was granted in view of a legislative purpose. I find support for the above observation of mine from a passage in the judgment of the Supreme Court in *Sanghi Jeevraj Ghewar Chand & Ors. v. Secretary, Madras Chillies, Grains Kivana Merchants Workers' Union*, (1969) 1 S.C.R. 366 at 382-83:

"It appears to us that the exemption is enacted with a deliberate object, viz. not to subject such establishments to the burden of bonus which are conducted without any profit motive and are run for public benefit. The exemption in Sec. 32(x) is, however, a limited one, for, under Sec. 20 if a public sector establishment were in any accounting year to sell goods produced or manufactured by it in competition with an establishment in private sector and the income from such sale is not less than the 20 per cent of its gross income, it would be liable to pay bonus under the Act. One gain it is clear that in exempting public sector establishments, Parliament had a definite policy in mind."

Therefore, unless the mischief of Section 20 of the Payment of Bonus Act be attracted in the instant case, the Central Coal Washeries Organisation may escape payment of bonus.

14. Now, it appears from the evidence of N. Bhattacharjee, Accounts Officer of the Hindustan Steel Coal Washeries Organisation, that the Central Coal Washeries Organisation sells stock of excess coal through the Sales Office at Calcutta. The question for my consideration is whether such sales are made in competition with an establishment in private sector and the income from such sales is not less than 20 per cent of the gross income. On this point, there is a great deal of paucity of evidence. I have myself examined the Profit and Loss Account of the Central Coal Washeries Organisation for the years ended 31st March, 1968 and 31st March 1969 (Exts. 7 and 8). It appears from Ext. 7 as follows:

	Rupees
"(Ext. 7) Sale of Products	59,972,378
Stock Transfer to :	
Other plants	140,210,168
Cess claims	7,352,281
Closing Stock of Finished Products	814,760

	Rupees
It appears from Ex. 8 as follows :	
"(Ex. 8) Sale of Products	72,477,612
Stock Transfer to	
Other plants	165,198, 90
Cess Claims	8,957,039
Closing Stock of Finished Products	1,484,759

If the "sale of products" represents sale to outside parties and "transfer to other plants" represents the supplies made by Coal Washeries to the consumer plants of Hindustan Steel Ltd., then the sale value to outsiders represent considerably more than 20 per cent. There is, however, no evidence of what is what. Whether the sales were being made at competitive price with other private sector establishments does not also appear. I have already observed there is great paucity of evidence in this respect. The management has established that Hindustan Steel Ltd. is an establishment in the Public Sector. For the purposes of Section 3 of the Payment of Bonus Act, the Central Coal Washeries must also be

treated as an establishment in the Public sector, because as an undertaking or a department of an establishment in the Public sector it cannot be stamped with a character other than the character of the parent body. There is, as I have observed, little to show that the establishment fell within the exception contemplated in Section 20. There is, however, one fact which I need notice in favour of the workmen. In paragraph 12(vi) of the written statement filed on behalf of the management, it was pleaded:

"12(vi). That accordingly the workmen of the Bhojudih Coal Washery would be entitled to bonus under the Payment of Bonus Act from the year the Central Coal Washeries Organisation earns profit within the meaning of the Act or on the expiry of the 6th accounting year following the accounting year in which the goods manufactured were sold. Accordingly the workmen of the Bhojudih Coal Washery are entitled to bonus under the Payment of Bonus Act, from the year 1968-69."

Further in paragraph 13 of the said written statement it was pleaded:

"13. That, therefore, the management humbly submits that the Tribunal may be pleased to answer the issues under reference in favour of the management in as much as that the Bhojudih Coal Washery cannot be treated as a separate establishment but that it is a part of the Central Coal Washeries Organisation which is a separate establishment under the Hindustan Steel Limited and that the relief in the circumstances under the Payment of Bonus Act is the payment of statutory minimum bonus of 4 per cent of the annual earnings as from the year 1968-69 i.e. on the expiry of the 6th accounting year."

The above two admissions are explicable only on the theory that the Central Coal Washeries Organisation fell to be governed by the exception contemplated under Section 20 of the Payment of Bonus Act otherwise no bonus would have been paid. It was not the case of Mr. Chakravorty that sales to outsiders, within the meaning of Section 20, were made for the first time in the year mentioned in the above quoted Paragraphs 12(vi) and 13. He selected the year 1968-69 as the commencement year for payment of bonus, on the theory that the Central Coal Washeries Organisation was entitled to a bonus holiday, within the meaning of Section 16 of the Act, earlier to the aforesaid period. I have already held that the Central Coal Washeries Organisation is not entitled to any such holiday. Therefore, here is an answer to the preliminary objection raised by Mr. Chakravorty.

15. I propose to go to the merits of the case now. I have already expressed the opinion that the Bhojudih Coal Washery is not to be treated as separate establishment of the Central Coal Washeries Organisation of Messrs Hindustan Steel Ltd. for payment of bonus. I have also observed that Bhojudih Coal Washery is a unit of the Central Coal Washeries Organisation, which itself is a separate establishment of Hindustan Steel Ltd. Therefore, Bhojudih Coal Washery forms an integral part of the Central Coal Washeries Organisation. The workmen employed in Bhojudih Coal Washery are, therefore, entitled to bonus on the basis of the separate Balancesheet and Profit and Loss Account of the Central Coal Washeries Organisation of Messrs Hindustan Steel Ltd. and not on the consolidated Balancesheet and Profit and Loss Account of the Hindustan Steel Ltd.

16. The next question for my consideration is the Balancesheet and Profit and Loss Accounts of which particular accounting years are relevant in this context. There is no dispute that Hindustan Steel Ltd. was incorporated in January 1954 and the Bhojudih Coal Washery started production from the year 1962-63. There is also no dispute that the Central Coal Washeries began to make profit in the year ending 31st March 1964, *vide* Ex. 3 Sub-section (4) of Section 1 of the Payment of Bonus Act contemplates:

"(4) Save as otherwise provided in this Act, the provisions of this Act shall, in relation to a factory or other establishment to which this Act applies, have effect in respect of the accounting year commencing on any day in the year 1964 and in respect of every subsequent accounting year."

Therefore, the workmen of the Central Coal Washeries Organisation became entitled to payment of bonus from the year ended 31st March 1965. There was no

question of giving to the management any Bonus holidays as contemplated in Section 16. There is no dispute and it also appears from Exts. 4 to 8, the Annual Report for the years 1964-65 to 1968-69 that:

	Rupees in million Approximately
(a) For the accounting year ending 31-3-65 the company made a net profit of	2.36
(b) For the accounting year ending 31-3-66 the company made a net profit of	3.22
(c) For the accounting year ending 31-3-67 the company made a net profit of	2.94
(d) For the accounting year ending 31-3-68 the company made a net profit of	5.20
(e) For the accounting year ending 31-3-69 the company made net profit of	6.03

There is, however, dispute over the provisions for add back under item 2(b) (depreciation) in the Second Schedule. Under that item the management wanted to add back:

	Rupees in million
(a) For the year ended 31-3-65	6.15
(b) For the year ended 31-3-66	7.13
(c) For the year ended 31-3-67	8.85
(d) For the year ended 31-3-68	8.59
(e) For the year ended 31-3-69	10.59

The workmen on the other hand contended that the amounts of depreciation should be the same amount as was sought to be deducted against clause (a) of Section 6 of the Payment of Bonus Act, namely:—

	Rupees in million
(a) For the year ended 31-3-65	12.69
(b) For the year ended 31-3-66	16.22
(c) For the year ended 31-3-67	17.44
(d) For the year ended 31-3-68	14.87
(e) For the year ended 31-3-69	15.64
	Ex. 9(a)

On behalf of the management the smaller figures against item 2(a) in the second Schedule were sought to be justified on the theory that the amounts represented the depreciation admissible under the Companies Act. The theory however does not justify the action of Section 348 of the Companies Act enacts how remuneration of managing agents are to be computed. Now, Section 349(4) of the Companies Act provides:

“(4) In making the computation aforesaid, the following sums shall be deducted.—

(a) to (j) * * * * *

(k) depreciation to the extent specified in Section 350.”

Section 350 of the Companies Act is couched in the following language:

“350. The amount of depreciation to be deducted in pursuance of clause (k) of sub-section (4) of section 349 shall be the amount calculated with reference to the written-down value of the assets as shown by the books of the company at the end of the financial year expiring at the commencement of this Act or immediately thereafter and at the end of each subsequent financial year, at the rate specified for the assets by the Indian Income-tax Act, 1922, and the rules made thereunder for the time being in force, as normal depreciation including therein extra and multiple shift allowances but not including therein any special initial or other depreciation or any development rebate, whether allowed by that Act or those rules or otherwise:

Provided that if any asset is sold, discarded, demolished or destroyed for any reason before depreciation of such asset has been provided for in full, the excess, if any of the written-down value of such asset over its sale proceeds or, as the case may be, its scrap value, shall be written off in the financial year in which the asset is sold, discarded, demolished or destroyed.”

The above provisions although enacted for the purpose of calculation of managing agency remuneration, are also the general law of depreciation as will appear from the language of Section 205:—

'(1) No dividend shall be declared or paid by a company for any financial year except out of the profits of the company for that year arrived at after providing for depreciation in accordance with the provisions of sub-section (2) or out of the profits of the company for any previous financial year or years arrived at after providing for depreciation in accordance with those provisions and remaining undistributed or out of both or out of moneys provided by the Central Government or a State Government for the payment of dividend in pursuance of a guarantee given by that Government:

- (2) For the purpose of sub-section (1), depreciation shall be provided either—
- (a) to the extent specified in section 350; or
 - (b) in respect of each item of depreciable asset, for such an amount as is arrived at by dividing ninety-five per cent. of the original cost thereof to the company by the specified period in respect of such asset; or
 - (c) on any other basis approved by the Central Government which has the effect of writing off by way of depreciation ninety-five per cent. of the original cost to the company of each such depreciable asset on the expiry of the specified period; or
 - (d) as regards any other depreciable asset for which no rate of depreciation has been laid down by the Indian Income-tax Act, 1922 or the rules made thereunder, on such basis as may be approved by the Central Government by any general order published in the Official Gazette or by any special order in any particular case:

Provided that where depreciation is provided for in the manner laid down in clause (b) or clause (c), then, in the event of the depreciable asset being sold, discarded, demolished or destroyed the written down value thereof at the end of the financial year in which the asset is sold, discarded, demolished or destroyed, shall be written off in accordance with the proviso to section 350."

Now, Section 32(i) (ii) of the Income Tax Act provides for depreciation in the following language.

"32. (1) In respect of depreciation of buildings, machinery plant or furniture owned by the assessee and used for the purposes of the business or profession, the following deductions shall, subject to the provisions of section 34, be allowed:—

(i) * * *

(ii) in the case of buildings, machinery, plant or furniture, other than ships covered by clause (i) such percentage on the written down value thereof as may in any case or class of cases be prescribed;"

In my opinion, there is thus little difference between the depreciation to be deducted under clause (a) and Section 6 of the Payment of Bonus Act and the depreciation to be added back in item 2(b) of Second Schedule. Importation of any difference in this respect may lead to this absurd result that unless profits are tremendously large, the add back of a smaller sum, in Schedule 2, by way of depreciation and deduction of a far larger sum as depreciation in Schedule 3 will always result in loss. Ex. 9, a statement prepared by the management illustrated what I have stated above:

	1963-64	(Rupees in million)
Profit as per profit & loss a/c	.	1.52
Add. Depn. provided in the accounts	.	5.42
		6.94
Less : Depreciation as per Income Tax Returns	.	14.03
	Loss	7.09

(Rs. in million)

1964-65		
Profit as per profit and loss A/c		2.36
Add: Depn. provided in the accounts		5.15
Less Depreciation as per the Income Tax Returns	12.79	7.51
Loss in the previous year	6.99	19.70
	Loss	12.27
1965-66		
Profit as per Profit & Loss Account		3.22
Add: Depn. provided in the accounts	7.13	
Bonus erroneous provided	0.09	7.22
		10.44
Less Depn. as per Income Tax Returns	16.49	
Loss upto the previous year (1963-64 to 1964-65.)	12.27	28.76
	Loss	18.32
1966-67		
Profit as per profit & Loss A/c		2.94
Add: Depn. provided in the accounts		8.58
		11.52
Less: Depn. as per Income Tax Returns	17.03	
Loss up to the previous year (1965-66 from 1963-64)	18.32	35.35
	Loss	23.83
1967-68		
Profit as per profit & Loss A/c		5.20
Add: Depn. Provided in the accounts		8.59
		13.79
Less: Depn. as per Income Tax Returns	14.54	
Loss up to the previous year (1966-67 from 1963-64)	23.83	38.37
	Loss	24.58

Since no other items were sought to be added back in the Second Schedule, excepting the items of depreciation, the gross profits year by year comes upto:

	(Rupees in million) approximately
(a) For the year ended 31-3-65	2.36 + 12.69
	15.05
(b) For the year ended 31-3-66	3.22 + 16.22
	19.44
(c) For the year ended 31-3-67	2.94 + 17.44
	20.38
(d) For the year ended 31-3-68	5.20 + 14.84
	20.04
(e) For the year ended 31-3-69	6.03 + 10.49
	16.52

17. The preparation of the Third Schedule gave me the utmost trouble. The management prepared the Third Schedule under item 1(i) of the Third Schedule and thereunder claimed a deduction of 8.5 per cent of the paid up equity share capital at its commencement of the accounting year. Now, the Central Coal Washeries Organisation has no paid up equity share capital. The entirety of the share capital belongs to Hindustan Steel Limited. Faced with this difficulty, the management filed another set of Third Schedule, which I have marked as Ex. 17 series. Thereunder it was claimed that Central Coal Washeries being a separate establishment should come under Item 5 of the Third Schedule, namely, "any other employer not falling under any of the aforesaid categories" and that "8.5 per cent of the capital invested by the employer in the establishment as evidenced from the books of account at the commencement of the accounting year" should be deducted.

18. The Central Coal Washeries Organisation is by itself not a company. It is a department or an undertaking of a public sector company. For the purpose of computation of bonus, a separate identity, qua a separate establishment, is arrogated to the organisation, by fiction of law. The question that I am confronted with is whether a separate establishment, which is an undertaking of a Public sector company, becomes an employer which is not a company. In other words, whether such an establishment falls under item 5 of the Third Schedule or remains under item 1 of the Second Schedule in spite of being a separate establishment. For either interpretation there are difficulties. If such a separate establishment is to be treated as a company, it lacks share capital. On the other hand, if it is to be treated as any other employer, although a department of a public sector company, then it does not separately invest money in the business but merely thrives on investments made by the parent body. In my opinion, since a separate establishment is a fictitious creation of law, the resort to fiction should not be allowed to boggle and the separate establishment of public sector company should be treated as a separate public sector company, for the purpose of computation of bonus.

19. In this context I desire to refer to a Division Bench judgment of the Madras High Court in *K.C.P. Limited Central Workshop vs. K.C.P. Employees' Association Madras*, (1969) II L.L.J. 817. In that case the appellant Company was the owner of a sugar factory, a confectionary, a distillery, a cement factory and a Central Workshop engaged in the manufacture of heavy machinery. The workers employed in the Central Workshop unit raised a dispute for payment of bonus, for the year 1964-65 and the same was referred for adjudication to an industrial Tribunal. Rejecting the plea of the management that it had prepared and maintained a separate Balancesheet and Profit and Loss account for the year 1964-65 in respect of the Central Workshop and that it should be treated as a separate unit for computation of bonus, the Tribunal held that the Balancesheet and Profit and Loss Account of the Central Workshop were not self-contained in details as to the proportionate share capital, expenses, managing agencies remuneration and loans taken and investments made in the Central Workshop. The Industrial Tribunal, therefore, held that the Balancesheet and Profit and Loss Account of the company as a whole should be taken into consideration and on that basis awarded the maximum bonus of 20 per cent to the workers of the Central Workshop. The High Court was moved by the management against the award, under the Constitutional Writ Jurisdiction. The writ petition was dismissed and it was held that the first part of the proviso to Section 3 of the Payment of Bonus Act was not available to the employer company. The reasoning was that a Balancesheet can only be of a company and not of separate units and if the meaning as was applicable to the Companies Act was given to the words "Balancesheets and Profit and Loss Account" no department or undertaking or branch of a company could have a separate balancesheet or profit and loss account, and that the consequence of giving such a meaning would be that the department or undertaking or branches of a company could never be treated as separate unit. Reversing the judgment of the trial court, the Division Bench observed:

- (a) "There can be balancesheets and profit and loss accounts prepared and maintained even for an establishment which is not a company, or a corporation or even a cooperative society, * * * There is, however, no inhibition of the law to preparation of balancesheet and profit and loss accounts of establishments which are not companies. The only requirement is that for the purpose of computation of bonus, the balancesheet and profit and loss account should give the true state of affairs of the establishment or the unit concerned."

- (b) "So far as the share structure and common items of assets and liabilities of the establishment are concerned, it will have a bearing on the computation of gross profits of its department, undertaking or branch. That is a matter of proportionate allocation in the light of the relevant figures and considerations exhibited by the relative Balance-sheet and Profit and Loss account of the establishment as well as of the separate Balancesheet and Profit and Loss account prepared and maintained in respect of any such department, undertaking or branch".

With great respect, I need say that the judgment of the Madras High Court does not clearly serve the purpose of a workable guide to the problem. What proportion of the share capital should be allocated to a separate establishment, their Lordships indicated in a very general term. Were I to work out the proportionate share capital myself, I might have had to face a good deal of difficulties, particularly on the materials before me. I am however relieved in this case, from going into that aspect of the matter because the correctness of the amounts deducted against item 1(ii) (8 per cent of its paid up share capital at the commencement of the accounting year), was not disputed by the other side. I find from the Annual Reports for the years 1964-65 to 1968-69, that the share structure of Hindustan Steel Limited was as hereinbelow indicated:

	(Rupees)
(a) For the yer ended 31st March 1964	4470,000,000
(b) For the year ended 31st March 1965	5280,000,000
(c) For the year ended 31st March 1966	5280,000,000
(d) For the year ended 31st March 1967	5280,000,000
(e) For the yer ended 31st March 1968	5450,000,000
(f) For the year ended 31st March 1969	5570,000,000

Out of the share capital the following allocations were made under item 1(ii) of the Third Schedule, in respect of the Central Coal Washeries Organisation :

	(Million)
(a) For the year ended 31st March 1964	7.14
(b) For the year ended 31st March 1965	9.59
(c) For the year ended 31st March 1966	10.43
(d) For the year ended 31st March 1967	10.52
(e) For the year ended 31st March 1968	10.42
(f) For the year ended 31st March 1969	10.49

Promode Raiyan Samanta of P. K. Mitter & Co., Chartered Accountants, who was examined on behalf of the management, explained in respect of the year ending March 31, 1965 that:

"The sum 9.59 million shown against item 1(ii) of the Third Schedule represents 8.5 per cent of the capital employed in the Coal Washeries. It does not represent 8.5 per cent of the paid up equity share capital at the commencement of the accounting year."

20. In my opinion, this is one way of satisfying the guidance given by the Madras High Court judgment. Otherwise, it would be an impossible task to think of a proportionate equity share capital allocated for a separate establishment of a public sector company, when it has no such share capital. This being the position, calculations for the purposes of bonus shall be made in the following manner:

	(Rupees in Million)
(a) For the year ended 31-3-1965	
Gross profit as shown in paragraph 16 hereof	15.05
Less (i) depreciation under Section 6(a) of the Act	12.69
(ii) development rebate u/s. 6(b) of the Act	2.63
(iii) 8.5 per cent of the proportionate equity share capital as under III Schedule	9.59
	<u>24.91</u>
	<u>(-) 9.86</u>

(b) *For the year ended 31-3-66*

Gross profit as shown in paragraph 16 hereof	19.44
Less (i) depreciation under Section 6(a) of the Act	16.22
(ii) development rebate u/s. 6(b) of the Act	8.84
(iii) 8.5 per cent of the proportionate equity share capital as under III Schedule	10.43
	<u>35.49</u>
	<u>(—)16.05</u>

(c) *For the year ended 31-3-1967*

Gross profit as shown in paragraph 16 hereof	20.38
Less (i) depreciation under Section 6(a) of the Act	17.44
(ii) development rebate u/s. 6(b) of the Act	0.22
(iii) 8.5 per cent of the proportionate equity share capital as under III Schedule	10.52
	<u>28.18</u>
	<u>(—)7.80</u>

(d) *For the year ended 31-3-1968*

Gross profit as shown in paragraph 16 hereof	20.04
Less (i) depreciation under Section 6(a) of the Act	14.87
(ii) development rebate u/s. 6(b) of the Act	8.84
(iii) 8.5 per cent of the proportionate equity share capital as under III Schedule	10.43
	<u>34.14</u>
	<u>(—)14.10</u>
	Rupees in .. Million

(e) *For the year ended 31-3-69*

Gross profit as shown in paragraph 16 hereof	16.52
Less (i) depreciation under Section 6(a) of the Act	10.49
(ii) development rebate u/s. 6(b) of the Act	Nil.
(iii) 8.5 per cent of the proportionate equity share capital as under III Schedule	10.49
	<u>20.98</u>
	<u>(—)4.46</u>

21. I have already indicated that there is no question of granting any bonus holiday to the Central Coal Washeries Organisation. Therefore, the workmen would be entitled to bonus from the year ended March 31, 1965. In as much as in all these years the Central Coal Washeries Organisation had no available surplus for declaration of bonus, the workmen are entitled to only the minimum bonus under the provisions of Section 10 of the Payment of Bonus Act for the years ended March 31, 1965 to March 31, 1969.

22. In the view taken by me I hold:

- (a) Bhojudih Coal Washery is not to be treated as separate establishment of the Central Coal Organisation of Messrs Hindustan Steel Ltd. for payment of bonus under the Payment of Bonus Act. It is to be treated as unit of the Central Coal Washeries Organisation, which is itself a separate establishment. In that view the workmen employed at Bhojudih Coal Washery are entitled to the same payment of bonus to which the other employees of the Central Washeries

Organisation are entitled, on the basis of the separate balance-sheets and profit and loss accounts of the Organisation.

- (b) The workmen employed in the Bhojudih Coal Washery of the Central Coal Washeries Organisation are entitled to a minimum bonus as indicated in clause (a) above, for the years ended March 31, 1965 to March 31, 1969.

(Sd.) B. N. BANERJEE,
Presiding Officer.

Dated July 20, 1970.

[No. 8/81/69-LRII.]

ORDERS

New Delhi, the 10th July 1970

S.O. 2661.—Whereas the employers in relation to the management of National Coal Development Corporation Limited, Darbhanga House, Ranchi and their workmen represented by National Coal Organisation Employees Association, Darbhanga House, Ranchi have jointly applied to the Central Government under sub-section (2) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), for reference of an industrial dispute that exists between them to an Industrial Tribunal in respect of the matters set forth in the said application and reproduced in the Schedule hereto annexed;

And whereas the Central Government is satisfied that the persons applying represent the majority of each party;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal (No. 3), Dhanbad, constituted under section 7A of the said Act.

SCHEDULE

“Whether in view of the recommendations of the Coal Wage Board and in the context of various orders and instructions issued by the management of National Coal Development Corporation, the management is justified in applying the said recommendations to those categories of employees whose total emoluments at the maximum of their existing scales as on the 1st October, 1966 exceeded Rs. 500 per month? If not, to what relief the employees of National Coal Development Corporation are entitled?”

[No. 8/88/70-LRII.]

(शम श्रीर रोजगार बिभाग)

आदेश

नई दिल्ली, 10 जुलाई 1970

का० आ० 2661.—यतः नेशनल कोल डवलपमेंट कारपोरेशन लिमिटेड, दरभंगा हाउस रांची के प्रबन्धनत्न से सम्बद्ध नियोजकों और उनके कर्मकारों ने, जिनका प्रतिनिधित्व नेशनल कोल आर्गेनाइजेशन एम्पलायीज एसोसिएशन, दरभंगा हाउस, रांची करता है, संयुक्त रूप से केन्द्रीय सरकार को औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 10 की उपधारा (2) के अधीन आवेदन किया है कि वह उनके बीच विद्यमान औद्योगिक विवाद को उक्त आवेदन में उपवर्णित और इससे उपायग्र अनुसूची में उद्युत विषयों के बारे में किसी औद्योगिक अधिकरण को निर्देशित कर दे ;

और यतः केन्द्रीय सरकार का समाधान हो गया है कि आवेदन करने वाले व्यक्ति प्रत्येक पक्षकार के बहुमत का प्रतिनिधित्व करते हैं ;

अतः, अब, औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 10 की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा उक्त विवाद को उक्त अधिनियम की धारा 7-क के अधीन गठित औद्योगिक अधिकरण (सं० 3), धनबाद को न्यायनिर्णयन के लिये निवशित करती है।

अनुसूची

“क्या, कोयला मजदूरी बोर्ड की सिफारिशों को ध्यान में रखते हुए और नेशनल कोल डवलपमेंट कारपोरेशन के प्रबन्धतंत्र द्वारा निकाले गए विभिन्न आदेशों और अनुदेशों के संदर्भ में, प्रबन्धतंत्र का उक्त सिफारिशों को कर्मचारियों के उन प्रवर्गों को लागू करना, जिनकी कुल उपलब्धियाँ, उनके विद्यमान वेतमानों के अधिकतम पर, जो प्रथम अक्टूबर, 1966 को था, 500/- रु० प्रतिमास से अधिक थी, न्यायोचित है? यदि नहीं, तो नेशनल कोल डवलपमेंट कारपोरेशन के कर्मचारी किस अनुतोष के हकदार हैं?”

[सं० 8/88/70-एन० आर० II.]

New Delhi, the 30th July 1970

S.O. 2662.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the management of Real Kajora Colliery, Post Office Kajoramgram, District Burdwan (West Bengal), and their workmen in respect of the matters specified in the Schedule hereto annexed;

And, whereas the Central Government considers it desirable to refer the said dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (d) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal, Calcutta, constituted under section 7A of the said Act.

SCHEDULE

“Whether the management of Real Kajora Colliery, Post Office Kajoramgram, District Burdwan is justified in not providing work to its workers from the 25th May, 1970. If not, to what relief the workers are entitled?”

[No. 1/37/70-LRII-4.]

का० आ० 2662.—यतः, केन्द्रीय सरकार की राय है कि इससे उपाबद्ध अनुसूची में विनिर्दिष्ट विषयों के बारे में रियल कजोरा कोलियरी डाकघर कजोराग्राम, जिला बर्दवान (पश्चिमी बंगाल) के प्रबन्धतंत्र से सम्बद्ध नियोजकों और उनके कर्मकारों के बीच एक औद्योगिक विवाद विद्यमान है ;

और यतः केन्द्रीय सरकार उक्त विवाद को न्याय निर्णयन के लिए निर्देशित करना वाछनीय समझती है ;

अतः, अब, औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 10 की उपधारा (1) के खण्ड (घ) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा उक्त विवाद को उक्त अधिनियम की धारा 7-क के अधीन गठित केन्द्रीय सरकार औद्योगिक अधिकरण, कलकत्ता को न्यायनिर्णयन के लिए निर्देशित करती है।

अनुसूची

“क्या रियल कजोरा कोलियरी, डाकघर कजोराग्राम, जिला बर्दवान के प्रबन्धतंत्र का 25 मई, 1970 से अपने कर्मकारों को काम न देना न्यायोचित है। यदि नहीं तो कर्मकार किस अनुतोष के हकदार हैं ?

[सं० 1/37/70 एन० आर० II(i).]

S.O. 2663.—Whereas by an Order of the Government of India in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) No. 1/37/70-LRII, dated the 30th July, 1970 an industrial dispute between the employers in relation to the management of Real Kajora Colliery, Post Office Kajoragram, District Burdwan (West Bengal) and their workmen has been referred to the Industrial Tribunal, Calcutta, for adjudication;

Now, therefore, in exercise of the powers conferred by sub-section (3) of the section 10 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby prohibits the continuance of the lock-out in existence in the said colliery in connection with the said dispute.

[No. 1/37/70-LRII-il.]

P. C. MISRA, Under Secy.

का० आ० 2663.—यतः भारत सरकार के श्रम, रोजगार और पुनर्वास मंत्रालय (श्रम और रोजगार) के आदेश सं० 1/37/70—एल० आर० II, तारीख, 30-7-70 द्वारा रियल कजोरा कोलियरी, डाकघर कजोरा ग्राम, जिला बर्दवान (पश्चिमी बंगाल) के प्रबन्धतंत्र से सम्बद्ध नियोजकों और उनके कर्मकारों के बीच एक औद्योगिक विवाद औद्योगिक अधिकरण, कलकत्ता को न्यायनिर्णयन के लिए निर्देशित कर दिया गया है ;

अतः, अब , औद्योगिक विवाद अधिनियम, 1947 (1947 का 14) की धारा 10 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार एतद्वारा उक्त कोलियरी में उक्त विवाद के सम्बन्ध में विद्यमान तालाबन्दी के जारी रहने का प्रतिषेध करती है ।

[सं० 1/37/70-एल० आर० II-ij]

पि० सी० मिश्र, अवर सचिव ।

(Department of Rehabilitation)

(Office of the Chief Settlement Commissioner)

New Delhi, the 17th June 1970

S.O. 2664.—In exercise of the powers conferred by clause (a) of Sub-Section (i) of Section 16 of the Administration of Evacuee Property Act, 1950 (XXXI of 1950), the Central Government hereby appoints for the Union Territory of Delhi, Shri B. S. Kalra, Managing Officer in the office of the Regional Settlement Commissioner, New Delhi, as Assistant Custodian of Evacuee Property for the purpose of discharging the duty assigned to such Custodian by or under the said Act, with immediate effect.

[No. 7/14/AGZ/64.]

(पुनर्वास विभाग)

मुख्य बन्दोबस्त प्रयुक्त का कार्यालय

(नई दिल्ली, तारीख 17 जून, 1970)

एस० आ० 2664.—निष्क्रान्त सम्पत्ति का प्रशासन अधिनियम, 1950 (1950 का 31) के धारा 16 की उपधारा (i) के खंड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार इसके द्वारा क्षेत्रीय बन्दोबस्त आयुक्त, नई दिल्ली के कार्यालय में प्रबन्ध अधिकारी श्री बी० एस० कालरा को दिल्ली के मंघ शासित क्षेत्र के लिए उक्त अधिनियम के द्वारा या उसके अधीन अभिरक्षक को सौंपे गए कार्य को करने के लिए सहायक निष्क्रान्त सम्पत्ति अभिरक्षक के रूप में तत्काल प्रभाव से नियुक्त करती है ।

[संख्या 7/14/एजीजेड/64.]

New Delhi, the 29th July 1970

S.O. 2665.—In exercise of the powers conferred by Sub-section (1) of Section 3 of the Displaced Persons (Compensation & Rehabilitation) Act, 1954 (44 of 1954), the Central Government hereby appoints Shri Rajni Kant as Chief Settlement Commissioner for the purpose of performing the functions assigned to such Chief Settlement Commissioner by or under the said Act with immediate effect.

[No. 5(2)/Admn. II/69.]

नई दिल्ली. 29 जुलाई, 1970

एस० ओ० 2665.—विस्थापित व्यक्ति (प्रतिकर तथा पुनर्वास) अधिनियम, 1954 (1954 का 44) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार इस के द्वारा श्री रजनी कान्त को उक्त अधिनियम द्वारा या इसके अधीन मुख्य बन्दोबस्त आयुक्त को सौंपे गये कार्यों को करने के लिए तत्काल प्रभाव से मुख्य बन्दोबस्त नियुक्त करती है।

[संख्या 5 (2)/प्रशासन II/69.]

S.O. 2666.—In exercise of the powers conferred by Section 5 of Administration of Evacuee Property Act, 1950 (31 of 1950), the Central Government hereby appoints Shri Rajni Kant as Custodian General of Evacuee Property for the purpose of performing the functions assigned to such Custodian General by or under the said Act with immediate effect.

[No. 5(2)/Admn. II/69.]

JANKI NATH,

Settlement Commissioner (c) and *ex-officio* Under Secy.

एस० ओ० 2666.—निष्क्रान्त सम्पत्ति का प्रशासन अधिनियम, 1950 (1950 का 31) की धारा 5 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्रीय सरकार इसके द्वारा उक्त अधिनियम द्वारा या उसके अधीन महा अभिरक्षक को सौंपे गये कार्यों को करने के लिए श्री रजनी कान्त को तत्काल प्रभाव से निष्क्रान्त सम्पत्ति का महा अभिरक्षक नियुक्त करती है।

[सं० 5(2)/प्रशासन II/69.]

जानकी नाथ,

बन्दोबस्त आयुक्त (सी) तथा पदेन अवर सचिव।